# United States Court of Appeals for the Second Circuit



**EXHIBITS** 

# Docket 74-2108 No. 74-2108

# IN THE United States Court of Appeals For the Second Circuit

UNITED STATES OF AMERICA.

Appellee,

THOMAS M. FAHEY.

Appellant.

On Appeal From the Judgment of the United States District Court for the Northern District of New York

RECORD ON APPEAL (3 Vols.)
(Vol. II — Page 283 to 498)
ALL TRIAL EXHIBITS

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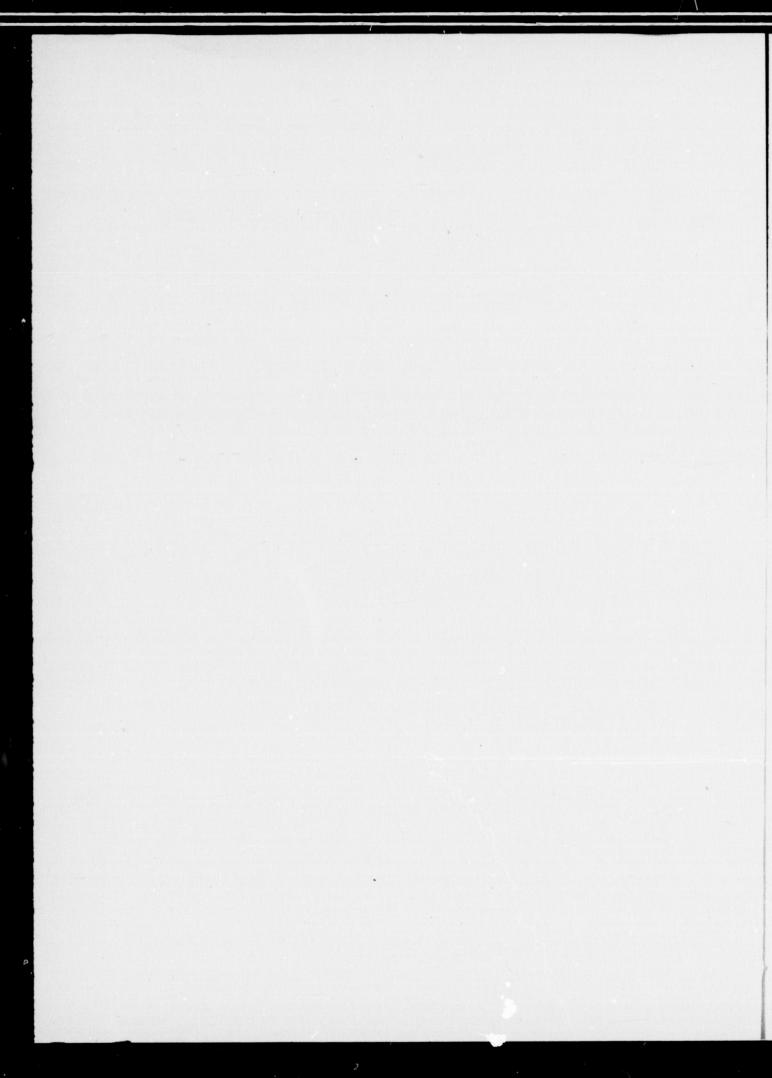


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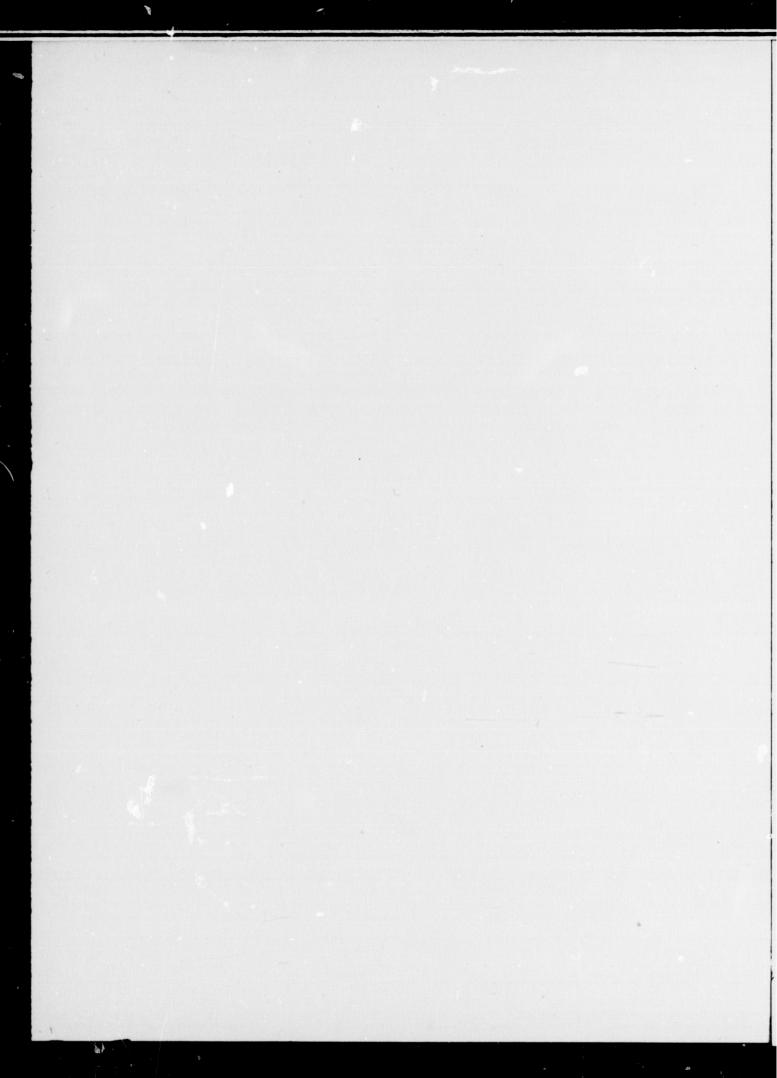
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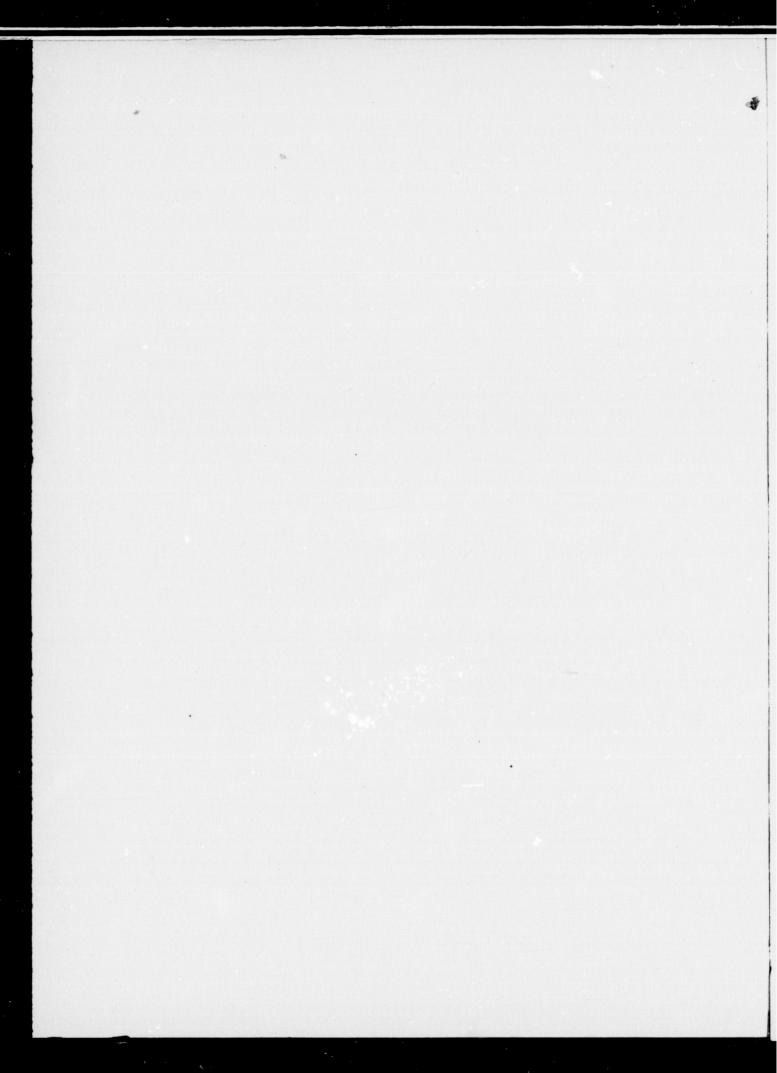
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- \*\* Indicates the papers submitted to U.S. Attorney on 5/30/74.

The physical form of the trial brief was 7 small, loose-leaf volumes (Groups A through H). It was organized in this manner to best gather and present the information we were submitting to the U.S. Attorney to support dismissal before trial. For ease of appellate reference, we have collected the material into one volume together with all other items of the record, exclusive of the transcripts (separate volume) and the trial exhibits (separate volume).



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Estar below name and address used on your return for 1956 (if same as above, write "Same"). If none filled, give reason. If changing Spouse's occupation from separate to joint or joint to experate returns, enter 1966 names and addresses. Your present employer and address Spouse's present employer and address, if joint return Your Exemptions Regular 65 or over Your Filing Status-check only one: Enter | number | of boxes | checked 2a Yourself . . . 1a [] Single 2b Spouse . . . 0 15 Married filing joint return (even if only one had income) 1c ☐ Married filing separately. If spouse is also filing a return, 3a First names of your dependent children who lived with enter her (his) social security number in space provided above and give first name here ... 3b Number of other dependents (from page 2, Part 1, line 3) 1d | Unmarried Head of Household 4 Total exemptions claimed . le Surviving widow(er) with dependent child If not shown on attached Forms W-2 attach explanation 15 Income 5 Wages, salaries, tips, etc. If joint re-Other income (from page 2, Part II, line 8) 6 turn include Total (add lines 5 and 6) all income of both husband 2 Adjustments to income (from page 2, Part III, line 5) 8 9 Total income (subtract line 8 from line 7) 9 and wife If you do not itemize deductions and Ilne 9 is less than \$5,000, find your tax from tables in Instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12. Find tax 10 5 from table If you itemize deductions, enter total from page 2, Part IV, line 17
If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of:
(1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return)
plus \$100 for each exemption claimed on line 4, above.
Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately). Copy 112 Figure tax using tax rate 116 11b Subtract line 11a from line 9 echedides 110 11c Multiply total number of exemptions on line 4, above, by \$600 11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12. Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 12) 12 13 Total credits (from page 2, Part V, line 4) 13 144 14a Income tax (subtract line 13 from line 12) L Your 145 14b Tax from recomputing prior year Investment credit (attach statement) Tax, Self-employment tax (Schedule C-3 or F-1) 15 Credits, 16 Total tax (add lines 14a, 14b, and 15) 16 and 17 17 Total Federal income tax withheld (attach Forms W-2) Pay-18 18 Excess F.I.CA tax withheld (two or more employers-coe page 5 of instr.) ments ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 19 1967 Estimated tax payments (Include 1966 overpayment allowed as a credit) 21 Total (add lines 17, 18, 19, and 20) if payments (line 21) are less than tax (line 16), enter Balance Doe. Pay in full with this return 22 Balance If payments (line 21) are larger than tax (line 16), enter Overpayment Due or Amount of line 23 you wish credited to 1968 Estimated Tax Refund Subtract line 24 from 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only 25 Sign D se's algnature (If filing jointly, BOTH must algn even If only one h

- # C #1 8 0 8

18



| the second and the second seco |  |
|--|--|
|  | 2 Total cost of medicine and drugs   |
|  | 3 Enter 1% of line 9, page 1   |
|  | 4 Subtract line 3 from line 2 (not less than zaro)   |
|  | 5 Other medical, dental expenses (include balance of insurance premiums for medi-                  |
| anaroly,   | cal care not deductible on line 1)   |
| Total line 1a  | 6 Total (add lines 4 and 5)  |
| 1b Exclusion (see instructions).   | 7 Enter 3% of line 9, page 1   |
|  | 8 Subtract line 7 from line 6 (not less than zero, .   |
| 1c Capital gain distributions (see page 6 of instructions).  | 9 Total (add lines 1 and 8)  |
|  | Contributions.—Cashincluding checks, money orders, etc.  |
| 1d Nontaxable distributions (see page 6 of instructions).  | (itemize)  |
| 1e Total (add lines 1b, 1c, and 1d)  |  |
| 1f Taxable dividends (line la less line 1e-  |  |
| not less than zero)  |  |
| Interest (list payers and amounts below)   |  |
| Earnings from savings and loan assoc, and credit unions.   |  |
|  | 10 Total cash contributions  |
|  | 11 Other than cash (see Instructions for required statement). Enter total of such items here.      |
|  | _ 12 Carryover from prior years (see page 8 of lastr.)   |
| Other interest (banks, bonds, tax refunds, etc.)   | 13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)   470            |
|  | Taxcs.—Real estate   |
|  | State and local gasoline   |
|  | General sales (see page 15 of instructions)  |
|  | State and local income   |
| 2 Total interest income  | Personal property  |
| nerships, estates or trusts, etc. (attach Sch. B) .  | 14 Total taxes   |
| 4 Business Income or loss (attach Schedule C)  | _ Interest expense.—Home Mortgage  |
| 5 Sale or exchange of property (attach Schedule D) .   | Other (itemize)  |
| 6 Farm income or loss (attach Schedule F)  | _  |
| Miscellaneous Income (state nature and source)   |  |
| .,   |  |
|  | 15 Total Interest expense > /3 44  |
|  |  |
| 7 Total miscellaneous income   | Miscellaneous deductions.—(see page 9 of instructions)   |
| 8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7).<br>Enter here and on page 1, line 6.   |  |
| Adjustments to income  | 16 Total miscellaneous > 840   |
| 1 "Sick pay" If Included in line 5, page 1 (attach Form 2440 or other required statement)  | 17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a.         |
| 2 Moving expenses (attach Form 3903)   |  |
| 3 Employee business expense (attach Form 2106 or other statement)  | Retirement income credit (Schedule B)  |
| 4 Payments by self-employed persons to re-   | 2 Investment credit (Form 3468)  |
| tirement plans, etc. (attach Form 2950SE)  | 3 Foreign tax credit (Form 1116)   |
| 5 TOTAL ADJUSTMENTS (lines 1 through 4).   | 4 TOTAL CREDITS (for page 1, line 13). EXPENSE ACCOUNTS—If you had an expense allowance or charged |
| Enter here and on page 1, line 8 >   | expenses to your employer, check here   and see page 7 of instructions.                            |

| Met 3/6   | )       |   | . Tressury Department-Internal Reve   |  |
|---|---------|---|---|--|
|   |         | of roters, she first names and middle buffish of both)  | Last name   | (Husband's, If joint retur   |
| THON  | MAS     | 5 M.  | FAHEY   | 197 22 654   |
|   |         |   | N   | Your occupation  |
|   |         | Street or rural roots).  TRATFOKD ST.   |   | ADMINISTRATOR  |
| in it as as post off  | ce, and | State   | ZIP code  | ********   |
| SYR   | Aci     | USE, NEW YORK   | 13210   |  |
| IVE TERSOTI. IT   | chang   | ddress used on your return for 1965 (if the same mg from separate to lound or joint to separate             | returns, erree 1965 names and address of 97/66 with custoly   | esses.   |
| our present em  |         |   |   | Cyrent A   |
| life's present er   | nploye  | er and address, if joint return   |   | Unknes   |
| Tiling Statu  | 5-      | theck only one:   | Exemptions Regular 65   | Sorover Blind  |
| 1 🗆 Single  |         |   | 2a Yourself . X   | of exemptions  |
|   |         | g joint return (even if only one had income)  | 2b Wife   |  |
| is also   | fuing   | ig separately. If your husband or wife<br>a return give his or her first name and                           | 11 4. 1. 1 4  |  |
| social s  | ecur    | ity number.   | Christopher   |  |
|   |         |   |   | Enter number > >   |
|   |         | lead of Household   | 3b Number of other depende  | 1  -   |
| Married State of the Control of the |         | dow(er) with dependent child  | 4 Total exemptions claime   | 1 10 (10)  |
| joint return,   | 5       | Wages, salaries, tips, etc. If not shown  | on attached Forms W-2 attach  | explanation 10,600   |
| include all   | 7       | Other income (from page 2, Part II, line Total (add lines 5 and 6)  | CAIL  | 19/861   |
| oth husband   | 8       | Adjustments (from page 2, Part III, line  | BECENTE   |  |
| and wife  |         | Total income (subtract line 8 from line   | 7)  | 16,861   |
| Figure tax by using either  | 10      | Tax Table—If you do not itemize deductions. Do not  | cons and line 9 is less than \$5,0 use lines 14,0, b, c, or d. Enter to                             | 00, find your ax on line 12.   |
| 10 or 11  | 11      | Tax Rate Schedule— # /  | A A   |  |
|   | 11a     | If you itemize deductions, enter to a fif you do not itemize deductions, and in (1) 10 percent of line 9 or | enz Dage 2, Part IV   |  |
| Tax   |         | (1) 10 percent of line 9 or,  | e 9 is \$5,000 or more enter the is   | arger of:  |
| Compu-  |         | (2) \$200 (\$100 if married and files<br>exemption claimed on line 4, abo                                   | g/seperate return) plus \$100 f   | or each  |
| tation  | 116     | Deduction under (1) or (2) limited to \$1,000 (<br>Subtract line 11a from line 9                            | \$500 if married and filing separately).  | 6.742  |
|   |         | Multiply total number of exemptions on  |   | 3.000  |
|   |         | Subtract line 11c from line 11b. Enter  |   | ur tax on this   |
|   |         | amount by using tax rate schedule on pa   | THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER. | Marie and the second se |
|   |         | Tax (from either Tax Table, see line 10,  |   | 1)   |
|   |         | Total credits (from page 2, Part V, line Income tax (subtract line 13 from line 12                          |   | 419  |
|   |         | Tax from recomputing prior year investm   |   |  |
| Tax   |         | Self-employment tax (Schedule C-3 or  |   | > \ 419  |
| Credits   | 16      | Total tax (add lines 14a, 14b, and 15)  |   | ( io : '>  |
| Payments  | 17      | Total Federal income tax withheld (attac  |   | 1 - 1 633  |
|   | 18      | 1966 Estimated tax payments (include 1965   |   |  |
|   | 19      | Excess F.I.C.A. Tax Withheld (two or more employed Nonhighway Federal gasoline tax—Form 4136, Re            |   |  |
|   | 21      | Total (add lines 17, 18, 19, and 20) .  |   | 1,270  |
|   | 22      | If payments (line 21) are less than tax (line   |   |  |
| Tax Due   | 23      | If payments (line 21) are larger than to  | ax (line 16), enter Overpayment   |  |
| or Refund   | 25      | Amount of line 23 you wish credited to Subtract line 24 from 23. Apply to:                                  | U.S. Savings Bonds, with excess refunded o  | r Refund only 1 1.370  |
|   |         | I declare that I have examined this return, including according to the tash tashayan is sociation           | panying schedules and statements, and to  | the best of my knowledge and belief it is time   |

| EAME (If more space is needed attack schedule)   | (b) Reistenship | bome. If I | lived in your<br>form or died der-<br>riks "B" or "D" | (d) Did depen<br>eat have inco<br>of \$600 or mo | ne for dependent's                      | tocashed<br>support       | (f) Amount farmis & or OTHECO includ-<br>ing dependent. |
|--|-----------------|------------|---|--|---|---------------------------|---|
|  |                 |            |   |  | \$                                      |                           | \$  |
| ·  | I               | ]          |   | l  |   |                           | 1   |
| Total number of dependents listed above  | e. Enter he     | re and     | on page 1, li   | ne 3b .  |   |                           | . **  |
| ART II. Income from sources other  |                 |            | PART IV.  |  | d deduction                             |                           | nly if you do not u                                     |
| a Dividends and other distributions on si<br>write (H), (W), (J), for stock held by husband, |                 |            | Medical an otherwise)                                 | d dental e                                       | xpense (not co                          | mpensate                  | ed by insurance<br>er see instructions.                 |
|  | •••••           |            |   |  | cine and drugs                          |                           |   |
|  |                 | •••••      |   |  | m line 1                                |                           |   |
|  |                 |            |   |  | ntal expenses                           |                           | 6.1   |
| Total line la  | <b>&gt;</b>     |            | hospital  | insurance  | premiums) .                             |                           | 524   |
| b Exclusion (see instructions)   |                 |            |   |  | ind 4) ,                                |                           | 737   |
| c Capital gain distributions.  |                 |            | 6 Enter 39  |  |   |                           | 33-   |
| d Nontaxable distributions .   | 4               |            |   |  | n line 5; see pa                        |                           | 188   |
| e Total lines 1b, 1c, and 1d   |                 | T          |   | •  |   |                           | oney orders, et   |
| not less than zero)  |                 |            | (itemize)   | ST Th  | mete Churc                              | h                         | 290   |
| Interest (name of payer)  a Earnings from savings and loan assoc.,                           | 1               | 1          | (   | Comm   | onty Chost                              | -                         | 60.   |
| mutual savings banks, credit unions, etc.  |                 |            | <i></i>   |  | ya Sriety                               | r                         | 20:   |
|  | -               |            |   | Latitut  | Wese Bldg.                              | Fund.                     | 75.   |
| <del></del>  |                 |            |   | mix  | •••••                                   |                           | 25:17211-   |
| Total fine 2a  | -               |            | 1 Total cas   | <b>A</b>   |   |                           | T.P   |
| b Interest on bank deposits (other than  |                 |            |   |  | e instructions for<br>otal of such item |                           |   |
| mutual savings)  | "               |            |   | /  | r years (see page                       |                           |   |
| Total line 2b  |                 |            |   | / 1  | (add lines 1,                           |                           | 1/70  |
| c Other interest (bonds, etc.)   | _               |            | 3—seg i   | nstructions                                      | for limitation)                         |                           | 40  |
|  |                 | ! !        | Taxes Re  | al estate  |   |                           | 803 -   |
|  |                 | 1          | State and I   | local gasol                                      | ine                                     |                           | 30  |
| d Total interest income (lines 2a, 2b, & 2c)   | -               |            | /   |  | e 15 of instruct                        | ions) .                   | 112   |
| Pensions and annuities, rents and royalties,   |                 | - -        | State and I   |  | ie                                      |                           | 319   |
| partnerships, estates or trusts, etc. (Sch. B)   | 126             | 1 -        | Personal p  | roperty.   | Total to                                | xes >>                    | 1255  |
| Business income (Schedule C)   |                 |            | Interest ex   | pense —H   | ome Mortgage                            |                           | 993.  |
| Sale or exchange of property (Schedule D).   |                 |            | Other (item   | ize) Phor  | x/hathal25.                             | I, (.                     | 244.  |
| Farm income (Schedule F)   |                 | _/_        |   | Men  | unts Brook                              | (HUTE)                    | ໆ   |
| Miscellaneous income (state nature)  |                 | Y          |   | MAY  | b. M. Jkind ]                           | ims H                     | km 120.   |
|  |                 | 1          |   |  | . <del></del>                           |                           |   |
| Tabel line 75  |                 |            |   | To   | tal interest expe                       | nsa b bl                  | 13/11-  |
| Total line 7 > 1 TOTAL (add lines 1f through 7. Enter here                                   |                 |            |   |  |   |                           | 11366   |
| and on page 1, line 6)   | 1 26            |            | Miscellaneo   | STO US   | ons.—(see page                          | x 1 8                     | +e.   |
| ART III. Adjustments   | 1/              |            |   | -5   | Shidale                                 | Attest                    | ابدل .  |
| "Sick pay" if included in line 5, page 1 (at-  | 1/              |            | •   |  | Total Miscellane                        | ous > >                   | 8401-   |
| tach Form 2440 or other required statement) .  | ·····           |            | TOTAL DED   |  | (for page 1, line                       | TOTAL PROGRAMMENT AND AND | 41191-  |
| Moving expenses (attach Form 3903)   | 1               |            | PART V.   |  | HALL THE BUILDING WAS ARREST            | -                         | and design  |
| Employee business expense (attach Form 2106 or other statement)                              |                 |            | I ARI V.  | Cicuits  |   |                           |   |
| Payments by self-employed persons to re-   | 1               |            | 1 Retireme  | nt income  | credit (Schedu                          | le B) .                   |   |
| tirement plans, etc. (attach Form 2950SE) .  | <u>'</u>        | -          |   |  | Form 3468) .                            |                           |   |
| TOTAL ADJUSTMENTS (lines 1 through 4).   |                 |            |   |  | form 1116).                             |                           |   |
| Enter here and on page 1, line 8   | n, expense all  | owance     |   |  | onds credit .                           | !                         | <u> </u>  |
| EXPENSE ACCOUNT INFORMATION—If you had a charged expenses to your employer, check here.      | and see pa      | ge 7 of    |   |  | dd lines 1 through age 1, line 13       |                           |   |

097- 22-6546

# (Form 1040)

Name and address as shown on page 1 of Form 1040

# Supplemental Schedule of Income and Retirement Income Credit

(

1966

U.S. Treasury Department Internal Revenue Service (From pensions and annuities, reints and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

| dit i. I Litoloit into   | UITY INCOM   | AE.  |  |  | H floes 1 tha   | num 53   | THUCHA                            |                             |
|--|--|--|--|--|---|--|-----------------------------------|-----------------------------|
| -General Rule (II you did not contribut  | te to the cost of the p  | ension or anaulty, ente  |  |  | i disea i thin  | 00gn 3.)   |                                   |                             |
| Investment in contract   |  | 4 Amou   | nt received this   | year •   |   |  |                                   |                             |
| Expected return  |  |  | nt excludable  |  |   |  |                                   |                             |
|  |  |  | by line 3)   |  | •   |  |                                   |                             |
| Percentage of Licome to be cluded (line 1 divided by line 2)   |  | % 6 Taxab  | le portion (exce   | ess of line 4 ove  | r line 5)   | 3 years.   |                                   |                             |
| .—Special Rule—Where your employ your cost was fully recovered in prior years, enter   | yer has contributed ;<br>or the total amount re  |  |  |  | .1  |  |                                   |                             |
| Cost of annuity (amounts you pa  | id) .  | 4 Amou   | nt received this   | year   | ·L  |  |                                   |                             |
| Cost received tax free in past ye  | ars .  |  |  | 16 of tim  | o A over  | line 3)  |                                   |                             |
| Remainder of cost (line 1 less line  | e 2).  | 5 Taxab  | ole portion (exce  | ess, if any, of in   | 4 4 OVEL  | 1110 07 -  |                                   |                             |
| Part IIRENT AND ROYAL  | TY INCOME  |  |  |  |   |  |                                   |                             |
| 1. Kind and location of property   | 2. Total amount of rants   | 3. Total amount of royalties   | 4. Depreciation<br>(explain in Fart IV)<br>or depletion (at-<br>tach computation)  | Itamized list)   | ile   | itamized   |                                   |                             |
| OLD 3 FAMILY FRAME HOUSE   | 900.   |  | 345  | 153  |   | 13   |                                   |                             |
| TRATFERS ST, STRAC- 10.N.  |  | 1  |  |  |   |  |                                   | 1                           |
| 1/3 REPTED OUT   | 1  | 1  |  |  |   |  |                                   | 1                           |
|  |  |  |  |  |   |  |                                   | 1                           |
| NEPICANORS MESLE FRE   | CTICIUS NO   | AE REVER   | ED - 2/5   | SILDONT.   | 1/3 00-   | NETICE   | 21 DIED                           | 1                           |
|  | 800  |  | 343  | 1 153  |   | 43   | 7/1                               | 1-                          |
| 1 Totals   | 1 - 11:  | Seelumn 2 plus   | column 3 less co   | olumns 4, 5, an  | d 6) .  |  | 261                               | 1                           |
| 2. Net income (or loss) from rents Part III.—INCOME OR LOSSI   | and Toyarties  | (Coldinit & pico   |  |  | CTC   |  |                                   |                             |
|  |  |  |  |  |   |  |                                   |                             |
| 2 Small business corporations (su  | ubchapter S-r  | name and addre   | ss)  |  |   |  |                                   |                             |
| 2 Small business corporations (su<br>3 Estates or trusts (name and ad  | ddress)  | name and addre   | ss)  | ))   |   |  | 261                               |                             |
| 2 Small business corporations (su<br>3 Estates or trusts (name and ad<br>Total of Parts I, II, and III (Enter I<br>Part IV.—SCHEDULE FOR D<br>alternative guidelines and administrati<br>to continue using practices authorized<br>under Revenue Procedures 62–21 and  | ddress)  here and on pa  EPRECIATIO ive procedures of iprior to these r in 65–13 and the   | ge 2, Part II, Iir N CLAIMED II escribed in Reverse procedure second heading fi  | ne 3, Form 1040 N PART II-AB nue Procedures 64 s. Where double or other authorize 4. Asset retirements   | OVE—This sche<br>2-21 and 65-13<br>e headings appead practices.<br>S. Depreciation   | dule is de<br>as well as<br>ar use the  | 7. Class life  | a. Depreciation                   | sing to wieciati            |
| 2 Small business corporations (su 3 Estates or trusts (name and ad Total of Parts I, II, and III (Enter I Part IV.—SCHEDULE FOR D alternative guidelines and administration continue using practices authorized under Revenue Procedures 62–21 and 1. Group and guideline class  2   | ddress)  here and on pa  EPRECIATIO ive procedures of prior to these r 65–13 and the Cost or other basis at beginning of year  | ge 2, Part II, Iir N CLAIMED II escribed in Reverse procedure second heading fi  | ne 3, Form 1040  N PART II-AB sue Procedures 62  s. Where double or other authorize 4. Asset retirements   | OVE—This sche<br>2-21 and 65-13<br>e headings appe-<br>id practices.<br>5. Depreciation<br>allowed or allowable              | edule is de<br>as well as<br>ar use the   | 7. Class tife  | ing for depri                     | ing weciat                  |
| 3 Estates or trusts (name and ad Total of Parts I, II, and III (Enter Part IV.—SCHEDULE FOR D alternative guidelines and administration continue using practices authorized under Revenue Procedures 62–21 and 1. Group and guideline class  Description of property   | there and on pa EPRECIATIO ive procedures d iprior to these r 65–13 and the toginging of year OR Cost or other bash  | ge 2, Part II, Iir N CLAIMED I escribed in Reverence procedure from the additions In year (amount) Data scquired   | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 52-21)                               | OVE—This sche<br>2-21 and 65-13<br>e headings appe-<br>id practices.<br>5. Depreciation<br>allowed or allowable              | edule is de<br>as well as<br>ar use the<br>6. Method<br>of<br>computing                 | 7. Class life OR Rate (%) or life                                    | a. Depreciation                   | sing the week at the second |
| 2 Small business corporations (su 3 Estates or trusts (name and ad Total of Parts I, II, and III (Enter I Part IV.—SCHEDULE FOR D alternative guidelines and administrat to continue using practices authorized under Revenue Procedures 62–21 and 1. Group and guideline class  Description of property  1 Total additional first-year depre  | there and on pa EPRECIATIO ive procedures d iprior to these r 65–13 and the toginging of year OR Cost or other bash  | ge 2, Part II, Iir N CLAIMED I escribed in Reverence procedure from the additions In year (amount) Data scquired   | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 52-21)                               | OVE—This sche<br>2-21 and 65-13<br>e headings appe-<br>id practices.<br>5. Depreciation<br>allowed or allowable              | edule is de<br>as well as<br>ar use the<br>6. Method<br>of<br>computing                 | 7. Class life OR— Rate (%)   | a. Depreciation                   | sing who weciat             |
| 2 Small business corporations (su 3 Estates or trusts (name and ad Total of Parts I, II, and III (Enter I Part IV.—SCHEDULE FOR D alternative guidelines and administrative continue using practices authorized under Revenue Procedures 62–21 and 1. Group and guideline class Description of property  1 Total additional first-year depre   | there and on pa EPRECIATIO ive procedures d prior to these r 65-13 and the Cost or other basis at beginning of year Cost or other basis citation (do not   | ge 2, Part II, Iir N CLAIMED II escribed in Reverence procedure second heading fi 3. Asset additions In year (amount) Date acquired include in item          | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 52-21)                               | OVE—This sche<br>2-21 and 65-13<br>e headings appead practices.<br>5. Depreciation<br>allowed or allowable<br>in prior years | edule is de<br>as well as<br>ar use the<br>6. Method<br>of<br>computing<br>depreciation | 7. Class life OR Rate (%) or life                                    | Depreciation for this year        | ing the weciat              |
| 2 Small business corporations (substitute of Parts I, II, and III (Enter I)  Part IV.—SCHEDULE FOR Description and ediministration continue using practices authorized under Revenue Procedures 62–21 and  1. Group and goldsline class  Description of property  1. Total additional first-year depression of the property of | there and on pa EPRECIATIO ive procedures d prior to these r 65-13 and the Cost or other basis at beginning of year Cost or other basis citation (do not   | ge 2, Part II, Iir N CLAIMED II escribed in Reverence procedure second heading fi 3. Asset additions In year (amount) Date acquired include in item          | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 52-21)                               | OVE—This sche<br>2-21 and 65-13<br>e headings appead practices.<br>5. Depreciation<br>allowed or allowable<br>in prior years | edule is de<br>as well as<br>ar use the<br>6. Method<br>of<br>computing<br>depreciation | 7. Class life OR Rate (%) or life                                    | Depreciation for this year        | sing the week of the second |
| 2 Small business corporations (successions) 3 Estates or trusts (name and additional of Parts I, II, and III (Enter I Part IV.—SCHEDULE FOR Districtive guidelines and administrative continue using practices authorized under Revenue Procedures 62–21 and  1. Group and guideline class  Description of property  1 Total additional first-year depression of the part of t | there and on pa EPRECIATIO ive procedures d prior to these r 65-13 and the Cost or other basis at beginning of year Cost or other basis citation (do not   | ge 2, Part II, Iir N CLAIMED II escribed in Reverence procedure second heading fi 3. Asset additions In year (amount) Date acquired include in item          | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 52-21)                               | OVE—This sche<br>2-21 and 65-13<br>e headings appead practices.<br>5. Depreciation<br>allowed or allowable<br>in prior years | edule is de<br>as well as<br>ar use the<br>6. Method<br>of<br>computing<br>depreciation | 7. Class life OR Rate (%) or life                                    | Depreciation for this year        | sing weeciat                |
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| 2 Small business corporations (successions) 3 Estates or trusts (name and additional of Parts I, II, and III (Enter I Part IV.—SCHEDULE FOR Districtive guidelines and administrative continue using practices authorized under Revenue Procedures 62–21 and  1. Group and guideline class  Description of property  1 Total additional first-year depression of the part of t | there and on pa EPRECIATIO ive procedures d prior to these r 65-13 and the Cost or other basis at beginning of year Cost or other basis citation (do not   | ge 2, Part II, Iir N CLAIMED II escribed in Reverence procedure second heading fi 3. Asset additions In year (amount) Date acquired include in item          | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 52-21)                               | OVE—This sche<br>2-21 and 65-13<br>e headings appead practices.<br>5. Depreciation<br>allowed or allowable<br>in prior years | edule is de<br>as well as<br>ar use the<br>6. Method<br>of<br>computing<br>depreciation | 7. Class life OR Rate (%) or life                                    | Depreciation for this year        | sing the week at            |
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| 2 Small business corporations (such as the sum of the s | bubchapter S - r  ddress)  here and on pa  EPRECIATIO ive procedures d prior to these r 65–13 and the Cost or other basis at beginning of year OR Cost or other basis eciation (do not C, 858  and in Part II, o   | ge 2, Part II, Iir N CLAIMED II escribed in Reverevenue procedure second heading 3. Asset additions In year (amount) Date acquired include in Item July 1944 | ne 3, Form 1040  N PART II AB  sue Procedures 62  Where double or other authorize  4. Asset retirements in year (amount) (appirable only to Rev. Proc. 62-21)  s below)      | OVE—This sche 2-21 and 65-13 e headings appead practices.  5. Depreciation allowed or allowable in prior years  3.38.7       | edule is deas well as as well as as use the 6. Method of computing depreciation         | 7. Class life OR Rate (%) or life                                    | 8. Depreciation for the year      | i i                         |
| 2 Small business corporations (such as the sum of the s | there and on pa EPRECIATIO ive procedures of prior to these r 165–13 and the 1 cost or other basis of beginning of year Cost or other basis  | ge 2, Part II, Iir N CLAIMED II escribed in Reverence procedure second heading f 3. Asset additions In year (amount) Date acquired include in item Tuly 1914 | ne 3, Form 1040  N PART II AB  sue Procedures 6/ s. Where double or other authorize 4. Asset retirements (nappicable only to Rev. Proc. 62-21) ss below)  Units of angleties | OVE—This sche 2-21 and 65-13 e headings appead practices. S. Depreciation allowed or allowable in prior years 3.387          | edule is deas well as as well as as use the 6. Method of computing depreciation         | 7. Class life OR Rate (%) or life  5. Class life OR Rate (%) or life | 8. Depreciation for the year 3 43 | i i                         |

| Part V.—RETIREMENT INCOME CREDIT  |                       | Page         |
|---|-----------------------|--------------|
| A General Rule  |                       | ·            |
| If separate return, use column B only. If joint return, use column A for wife and column B fer husband  | →   A                 | B            |
| Did you receive earned income in excess of \$500 in each of any 10 calendar years before 1966? (Williams or widowers see instructions, page 8–3).   | d- Yes D No           | Yes   No     |
| If answer above is "Yes" in either column, furnish all information below in that column.  1 Retirement income for taxable year:   | 1 1                   |              |
| (a) For taxpayers under 65 years of age:  | 1 1                   | 1            |
| Enter only income received from pensions and annuities under public retiremen   | .                     | 1            |
| systems (e.g. Fed., State Govts., etc.) included on page 1, line 9, Form 1040.  | n .                   |              |
| (b) For taxpayers 65 years of age or older:   |                       |              |
| Enter total of pensions and annuities, interest, and dividends included on page I line 9, Form 1040, and gross rents from Part II, column 2 of this schedule  | 1,                    |              |
| 2 Maximum amount of retirement Income for credit computation  | 1,524 0               | 0 1,524 00   |
| (a) Amounts received as pensions or annuitles under the Social Security Act, the Rall road Retirement Acts, and certain other exclusions from gross income.   | 1-                    | ļ            |
| (b) Earned income received (Does not apply to persons 72 years of age or over):   |                       | 1            |
| (1) Taxpayers under 62 years of age, enter amount in excess of \$900 (2) Taxpayers 62 or over but under 72, enter amount determined as follows:   | <del> </del>          | ļļ           |
| If \$1,200 or less, enter zero  | 1 .                   |              |
| If over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200;   |                       |              |
| or if over \$1,700, enter excess over \$1,450   |                       |              |
| 4 Total of lines 3(a) and 3(b)  |                       |              |
| 5 Balance (line 2 minus line 4)   |                       | ļ            |
| 6 Line 5 or line 1, whichever is smaller  |                       | <del> </del> |
| 7 (a) Total (add amounts on line 6, columns A and B).  If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 of Alternative Computation in B below which may result in a larger credit. | or over, complete the |              |
| (b) Amount from line 7 of part B below, if applicable   |                       |              |
| 8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater.   |                       |              |
| LIMITATION ON RETIREMENT INCOME CREDIT  |                       |              |
| 9 Amount of tax shown on page 1, line 12, Ferri 1040  |                       |              |
| 10 Less: Total of any amounts shown on page 2, Part V, lines 3 and 4, Form 1040   |                       |              |
| 11 Subtract line 10 from line 9  12 Credit Enter here and on page 2, Part V, line 1, Form 1040, the amount on line 11 or list smaller   | line 8, whichever is  |              |
| B.—Alternative Computation (after completing lines 1 through 7(a) above)  |                       |              |
| This method  available if:  a. You are married and filing a joint return; b. Both husband and wife are 65 or over, AND c. Either one, or both received earned income in excess of \$600 in each of any 10                           | calendar years before | 1966.        |
| Furnish the information called for below for both husband and wife even if only one answered "Yes" in colu  |                       |              |
| Retirement income of both husband and wife from pensions and annuities, interest, and on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of this schedule.  | dividends included    |              |
| 2 Maximum amount of retirement income for credit computation  |                       | 2,286 00     |
| Deduct:  (a) Amounts received as pensions or annuities under the Social Security     Act, the Railroad Retirement Acts, and certain other exclusions     from gross income.   | B-HUSBAND             |              |
| (b) Earned income received (Does not apply to persons 72 years of age or over):  if \$1,200 or less, enter zero   |                       |              |
| if over \$1,200 but not over \$1,700 enter ½ of amount over \$1,200; or   |                       |              |
| if over \$1,700, enter excess over \$1,450  |                       |              |
| Total of lines 3(a) and 3(b)  |                       |              |
| Total (add amounts on line 4, columns A and B)  |                       |              |
| Balance (subtract line 5 from line 2)   |                       |              |
| 7 Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is sm  | nalles                |              |

| · ATTachment To Schedule B. Part II (1) The<br>Rental Income + Expense | omas in takes<br>15 Stratford St<br>Graciuse New York |
|--|---|
|  | 97-22-6546  |
| Jan - June, 1966 @\$80.00 = 480.00                                     |   |
|  |   |
| Nog + July 1966 (Vacant) Sopt - Dec, 1966 (80.00) 32000                |   |
| CROSS ANNUAL RENT  | 800.00  |
| 0 -  |   |
| Repair Expense-  |   |
| 3d Floor Unit  |   |
| 7/2/66 Richard A Jones 15.45   |   |
| (Port (Repair)   | 3299 TOTAL  |
| 9/2/66 Syra cuso Chemical Service 18:34                                | 38.77 ICIAI   |
| (Post Service)   |   |
| General House  |   |
| 12/8/66 Syra cose Lumber (a. 107.65                                    |   |
| 10/5/66 H. Lloyd Ward 60.70  |   |
| 1.2/3/66 Lewis + Tanner Paints 14.47                                   |   |
| (Froisilyon) Empire Walpoper Noint 173.34                              |   |
| 356.76   | 118.72 TOTAL  |
| 1/3 Chargeable To Renial Units =                                       | 152.71  |
|  | TOTAL RIPER   |
| CTher D  | Expense   |
| Burray of Lucter 66.62 13 Chargeable Toldenial Unit                    |   |
| 13 Chargeable 10 Mental Unil   | 22.00   |
| i i c c c c a la T   | 21.00   |
| Ibinival Service Charge in Bank Acct                                   | 2100  |
|  | 43 co TeTAl ollin                                     |
|  |   |

HIS STRATEGIA ST 1966
SYLVE CUSE HOLL YOUR TO PENSOS
Employee Business Expensos

STATEMENT OF Employee Business Expenses

Automobile Expenses
Total months Used in Business 12 months
Total mileage for months in Above 15, one miles
Partion of Above Applicable To Business 8,000 miles

Parking Fors + Tolls 4800.00 TOTAL DeducTABLE NUTO EXPOSSE # 840.00

|   | Exhibit 1 — 1966 Form 10                        | 40 with attachments. |   |
|---|---|----------------------|---|
| m                                       | edical Expenses                                 | ) 1966               | Syra C. USO, New York<br>C97. 22-6546   |
| 7/2/66<br>1/25/66<br>8/17/66<br>12/2/66 | alfred W. Doe<br>alfred W. Don<br>alfred W. Don | Amo<br>Amo           | \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ |
| 8/11/66<br>11/1/66<br>4/4/66            | Sidney Watk                                     | Lateratoux           | 5.00                                    |
| 5/4/66                                  | Dept. of ment                                   |                      | 36.00                                   |
| · q                                     | Stund Com                                       | or mo                | 12.00                                   |
| 9/2/64                                  | Syracure Universit<br>C Polychologica Ale       | ty<br>read his tu)   | 18.75                                   |
|   |   |                      | # 523.65                                |



Hometon Date & 13210

Atul Revenue Service
310 downed Street of 8/2
Condown, Mass 0/8/2

#### Exhibit 1 - 1966 Form 1040 with attachments. (a) Consent to extend liability for '66 to 12/31/71 Signed by taxpayer on 12/30/70.

| FC   | RM | 87 | 12   |    |
|------|----|----|------|----|
| IREV |    |    | 1968 | 1) |

U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE
CONSENT FIXING PERIOD OF LIMITATION UPON

| (  | JAN 8 1971 | 101<br>Fr |
|----|------------|-----------|
| 1. | Ep. 26 3   |           |

| THEV. APR. 1968   | . ASSE   | SMENT OF INCOME AND PROFI  | IS TAX                         | NYR   | 10           |
|---|--|--|--------------------------------|---|--------------|
| Pursuant to existing Ir   | iternal Revenu                                 | e laws, THOMAS M, FAHEY  | (Name(s))                      | A1. 14.   |              |
|   |  |  | • • • • • • • • • •            | , a   | taxpayer     |
| (or tempayors) of 415 S   | tratford St                                    | reet. Synacuse. New York . I   | 3210                           | • · · · • • · · · · · ·   | , and        |
|   |  | Lot Assistam-Regional Commission   |                                |   |              |
| That the amount of any  | Federal inco                                   | ne or profits taxes due under any ret  | urn (or returns)               | made by or on beh   | alf of the   |
| above-named taxpayer (or ta   | xpayers) for th                                | e taxable year ended December  | 31, 1966                       | · · • · · · · · · · · · ·   |              |
| under existing or prior reven   | ue acts, may t                                 | e assessed at any time on or before  | December 31                    | , . 1971  | ,            |
| before such date, then the  | time for maki                                  | n tax is sent to the taxpayer (or taxp<br>ng any assessment as aforesaid sh<br>an assessment is prohibited and for   | all be extended                | l beyond such da  | nail on or   |
|   | ,  |  |                                |   |              |
| INSTRUCTIONS  | OF ANY APP                                     | TION AND ACCEPTANCE OF THIS CON<br>EAL RIGHTS TO WHICH THE TAXPAYE   | SENT WILL NOT<br>ER WOULD OTHE | DEPRIVE THE TA  | XPAYER<br>ED |
| If the consent is executed for a year for which a JOINT RETURN OF A HUSBAND AND WIFE was filed, it must be signed by both husband and wife unless one, acting under a power of attorney; signs as | TAXPAYER SIGN HERE  IF JOINT RETI TAXPAYER'S I |  | <u></u>                        | 12/30<br>Opice side   | /70<br>100   |
| The consent may be signed by the taxpayer's attorney or   | TAXPAYER'S<br>REPRESENTA<br>SIGN HERE          | IVE<br><b>◆</b>  |                                | (Date eig   |              |
| agent provided such action is<br>specifically authorized by a<br>power of attorney which, if not<br>previously filed, must accom-<br>pany this form.  | CORPORATE<br>NAME:                             | ••••••   |                                | (A corporate seal required on this for his if used, please here.) | rm.          |
| If the consent is signed by<br>a person acting in a fiduciary<br>capacity (such as executor,  |  |  |                                | Corporate Se  | al           |
| Form 56, "Notice of Fiduciary<br>Relationship," should, unless<br>previously filed, accompany   | CORPORATE                                      | <u> </u>   |                                | t   |              |
| If the taxpayer is a corpo-<br>ration, the consent must be<br>signed with the corporate name<br>followed by the signature and   | OFFICER(S)<br>SIGN HERE                        | (Title)  |                                | (Date sign  | rd           |
| title of the officer(s) duly<br>authorized to sign.   |  |  |                                | (Date sign  |              |
| DISTRICT DIRECTOR OF INTERN   | AL REVENUE S                                   | RVICE CONCENSATION OF THE STREET, NEW YORK OF THE STRE | STORY SECOND                   | CALL COMPANY CONTRACTOR OF THE CONTRACTOR CONTRACTOR              | ed)          |
| or allen A.   | Aile Y   | / Group  | Supervisor (Title)             |   |              |

(b) Consent to extend liability for '66 and '67 to 12/31/72 Signed by taxpayer and wife on 11/1/71.

| FORM 872         |  |
|------------------|--|
| IREV. JULY 19701 |  |

# DEFAULTHENT OF THE THEABORT - INTERNAL REFERUE SERVICE CONSENT FIXING PERIOD OF LIMITATION UPON

FCRM 872 REV. 7-70



| (REV. JULY 1970)                      | ASSESSMENT OF INCOME TAX   | Au:R:JPM                              |
|---------------------------------------|--|---------------------------------------|
| Pursuant to exi                       | sting internal revenue laws, Thomas M. Fahey (Name(s))   |                                       |
|                                       |  |                                       |
| of415 Stratfo                         | rd Street, Syracuse, New York 13210  (Number, Street, City or Town, State, ZJP Code)   | and the                               |
| District Director of 1                | nternal Revenue (or Assistant Regional Commissioner-Appellate) consent and   | lagree as follows:                    |
| That the amount the tax year(s) ended | s) of any Federal income tax due under any return(s) made by or on behalf of the abo   | ve-named taxpaver(s) for              |
| December 31.                          | 1966, December 31, 1967.   | · · · · · · · · · · · · · · · · · · · |
| except that if a notice               | revenue acts, may be assessed at any time on or beforeDecember 31, 1972 of deficiency in tax for any such year(s) is sent to the taxpayer(s) on or before that determined therefor shall be further extended for the period in which the making of an assessment | ate, then the time for                |

| THE TAXPAYERIS   |
|--|
| 11/1/2/  |
| (Date signed)  |
|  |
| (hate signed) he Internal Revenue hice does not require heat on this form, but hone is used, please hice it here.) |
| (Date signed)  |
| (Date signed)  |
|  |



| FAMEY . THOMAS        |                                       | OL P       | -JUC                                   | A    |                          |          |      | 1            | 1    |          |           |            |
|-----------------------|---------------------------------------|------------|--|------|--------------------------|----------|------|--------------|------|----------|-----------|------------|
| SYRACISE NY           | 51                                    | ,          | 3200                                   | 115  | 3                        | JIGA T   | W.   | THE PERSON   | FYT  | (A)      |           | 4          |
| 31                    |                                       |            | . 3204                                 | **   |                          |          |      | 355          | 1    | Sec.     |           |            |
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|          | 1          |          |                      |          |             | -          |                                 |          | i               |              |

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|-------------|---------------------|--|---|--|-----------|---------------------------|--|--|--|--|--|
| 6           | 100 11              | (  | U.S. Individual us. Ton   | sury Department, Internal Revenue Service  | Wi's      | 1007                      |  |  |  |  |  |
| E           | 1111/4              | JU   | Income Tax Return   |  | 0011      |                           |  |  |  |  |  |
|             |                     |  | or other taxable year beginning   | , 1967, ending , 19  | Your      | social security number    |  |  |  |  |  |
| *           | T'the               |  | (If joint return, use first names and middle initials of both)  | ·  |           |                           |  |  |  |  |  |
| 0 17        | CNI                 |  |   | FAHCY  | CTI       | 1 22 11.46                |  |  |  |  |  |
| ī           | Home address        | (Numbe   | r and street or rural route)  | S 162470100108 1   |           | eccupation                |  |  |  |  |  |
| e pr        | 415                 | and the second second  | INATICKIS ST  |  |           | mikn'siknich.             |  |  |  |  |  |
| :           | City town or        |  | ca, and State   | 17: 21/  | 1 :       | 9:30:5894                 |  |  |  |  |  |
| -           | Enter below n       | ame an   | address used on your return for 1966 (if same as above, write   |  | Spouse    | 's occupation             |  |  |  |  |  |
|             | from separate       | to joint   | or joint to separate returns, enter 1966 names and addresses  | -3 41.67   | 3.        | 11411                     |  |  |  |  |  |
|             |                     |  |   | silvates (c Inc  |           |                           |  |  |  |  |  |
|             |                     |  | employer and address, if joint return ndber   |  |           | Died                      |  |  |  |  |  |
|             |                     |  | atus check only one:  |  | over      | Enter                     |  |  |  |  |  |
|             | 1a 🗆 Sin            |  | (Vice in the state of eath one had income)  | 2a Yourself  |           | of boxes 2                |  |  |  |  |  |
|             |                     |  | filing joint return (even if only one had income) filing separately. If spouse is also filing a return, | 3a First names of your dependent ch  |           |                           |  |  |  |  |  |
| Г           |                     |  | (his) social security number in space provided above  | you Michael, Karin   |           |                           |  |  |  |  |  |
| '           |                     |  | rst name here   | Chritten S.  |           | Enter number > 4          |  |  |  |  |  |
|             |                     |  | ed Head of Household  | 3b Number of other dependents (from  | page :    | 2, Part I, line 3)        |  |  |  |  |  |
|             |                     |  | widow(er) with dependent child  | 4 Total exemptions claimed .   | -         | 16                        |  |  |  |  |  |
|             | Income If joint re- | 5  |   | ttached Forms W-2 attach explanation   | 5         | 16,178                    |  |  |  |  |  |
| ç           | turn include        | 7  | Other income (from page 2, Part II, line 8) Total (add lines 5 and 6)                                   |  | 7         | 17.083                    |  |  |  |  |  |
|             | of both             | 8  | Adjustments to income (from page 2, Part III,   | , line 5)  | 8         |                           |  |  |  |  |  |
| =           | husband<br>and wife | 9  | Total income (subtract line 8 from line 7)  |  | 9         | 17,043                    |  |  |  |  |  |
| I For       | Find tax            | 10   |   |  |           |                           |  |  |  |  |  |
| ch Care B   | Figure las          | OR—  11a If you iternize deductions, enter total from page 2, Part IV, line 17  If you do not iternize deductions, and line 9 is \$5,000 or more enter the larger of:  (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return)  plus \$100 for each exemption claimed on line 4, above. |   |  |           |                           |  |  |  |  |  |
| =           | using tax           |  |   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | 1116      | 11 5 71 -                 |  |  |  |  |  |
| :           | sc.iedules          | -  | Subtract line 11a from line 9  Multiply total number of exemptions on line 4                            | above by \$600   | 11c       | 3 (410)                   |  |  |  |  |  |
| Pe          |                     | -  | Subtract line 11c from line 11b. Enter balan  |  |           |                           |  |  |  |  |  |
|             |                     |  | amount by using tax rate schedule on page 1   | 11d  | 7,707     |                           |  |  |  |  |  |
|             |                     | 12   | Tax (from either Tax Table, see line 10, or Ta  | x Rate Schedule, see lines 11a-11d)  | 12        |                           |  |  |  |  |  |
|             |                     | 13   | Total credits (from page 2, Part V, line 4) Income tax (subtract line 13 from line 12)                  |  | 140       |                           |  |  |  |  |  |
| _           | Your                | -  | Tax from recomputing prior year investment  | credit (attach statement)  | 14b       |                           |  |  |  |  |  |
| Г           | Tax,                | 15   | Self-employment tax (Schedule C-3 or F-1)   |  | 15        |                           |  |  |  |  |  |
|             | Credits,            | 16   | Total tax (add lines 14a, 14b, and 15)  |  | 16        | 1,3241-                   |  |  |  |  |  |
| her         | Pay-                | 17   | Total Federal income tax withheld (attach For   |  |           |                           |  |  |  |  |  |
| der         | ments               | 18   | Excess F.I.C.A. tax withheld (two or more employers—s   |  |           |                           |  |  |  |  |  |
| Money Order | ments               | 19   | Nonhighway Federal gasoline tax—Form 4136, R  |  |           |                           |  |  |  |  |  |
|             |                     | 20   | 1967 Estimated tax payments (include 1966 overpayme Total (add lines 17, 18, 19, and 20)                | ant allowed as a credit) 20  | 21        | 173( -                    |  |  |  |  |  |
|             |                     | 21   | If payments (line 21) are less than tax (line 16), er   | nter Balance Due. Pay in full with this return   | 22        | 1. 126                    |  |  |  |  |  |
| 10 4        | Balance             | 23   | If payments (line 21) are larger than tax (line   |  | 23        | 402 -                     |  |  |  |  |  |
| Check       | Dire or             | 24   | 24  |  |           |                           |  |  |  |  |  |
|             | Refund              | 25   | Subtract line 24 from 23. Apply to: XU.S. Saving  | s Bonds, with excess refunded or  Refund only  | 25        | 402 -                     |  |  |  |  |  |
| ettach      | uncer penalt        | es of i  | erjury. I declare that I have examined this return, including   | accompanying schedules and statements, and to the biory'is tased on all information of which he has any know | est of my | knowledge and belief it m |  |  |  |  |  |
| Please at   | Sign here           |  | positive (I filing jointy BOTH must affin even if only one ha   | Dis Signature of preparer other than taxpay  | <b>er</b> | Date                      |  |  |  |  |  |
|             |                     |  | Bun h CH  | - Les de (2)   |           |                           |  |  |  |  |  |

|   | (b) Relationship                       | ts claimed on line 3   |   |  | 1040-1967-Page   |
|---|--|--|---|--|--|
| (a) NAME (It more space is needed attach schedule;  | (D) Relationship                       | (c) Months lived in your<br>home. If born or died dur-<br>ing year with "B" or "D" | (6) Did depend-<br>ent have income<br>of \$600 or more? | e) Amount YOU furnished<br>for dependent's support,<br>if 100% write "ALL" | (I) Arount furnished<br>by OTHERS includ-<br>ing dependent |
| 2   |  |  | 1   | •  | •                    |
| 3 Total number of dependents listed above.  | . Enter her                            | e and on page 1, li  | ne 3b   |  | . , > [  |
| Parts III Income from sources other   | thanwage                               | s, etc. Part#IV  | Itemized  | deductions-Use of  | only if you do not us                                      |
| la Gross dividends and other distributions of   |  | medical at   | d dental expe   | standard deduction.<br>inse (not compensat                                 | ed by insurance o  |
| and amounts—write (H), (W), (J), for stock held pointly)  | by nusband,                            | wile, or otherwise)-   | -Attach item  | ized list.<br>re than \$150) of in-  |  |
|   |  |  |   | medical care   | 100 -  |
|   |  |  | st of medicine  |  |  |
|   | ·····                                  |  | 6 of line 9, pe   | ge 1   | <u> </u>   |
| 1   | ·······                                | 5 Other m  | edical, dental  | expenses (include  | ·  |
|   |  | cal care   | not deductible  | premiums for medi-<br>on line 1)   | 1284   |
| Total line 1a   | · · · · · · · · · · · · · · · · · · ·  |  | d lines 4 and 5   |  | 1,2841-  |
| b Exclusion (see instructions).   |  |  | of line 9, pa   | ge 1   | 512  |
| (see page 6 of instructions)  |  | 9 Total (ad  | d lines 1 and   | 8)   | 172  |
| d Nontexable distributions  |  | Contribution   | ns.—Cash—ir   | cluding checks, me   | oney orders, etc.  |
| (see page 6 of instructions).   |  | (itemize)  | T Therese   | Church 350   | 1  |
| e Total (add lines 1b, 1c, and 1d)  |  | and resistance because the same state of   | Montos R  | -d 40  | •••  |
| not less than zero)   |  |  | (71.1.2 &   |  | •  |
| nterest (list payers and amounts below)   |  |  |   | ······   |  |
| arnings from savings and loan assoc. an   | d credit ur                            |  |   | •••••  |  |
| ····  |  |  | sh contribution   |  | ······································                     |
|   | ······································ | 11 Other th  | an cash (see in   | nstructions for required of such items here.                               | 1  |
|   |  |  |   | ears (see page 8 of lestr.)  | 11   |
| other interest (banks, bonds, tax refunds, etc.   | c.)                                    | 13 Total co  | ontributions (  | edd lines 10, 11,  | U.   |
| ······································  | *******                                |  |   | ons for limitation)  | 9/5  |
|   | · · · · · · · · · · · · · · · · · · ·  | Taxes.—Res   | nd local gase   | line   | 845  |
|   | <u></u>                                |  |   | 15 of instructions) .  | 295  |
| Total interest income   |  |  | d local incom   | •  | 500  |
| Pensions and ennuities, rents and royalties, part-<br>nerships, estates or trusts, etc. (ettech Sch. B)   | 905                                    | Personal   | property .  |  |  |
| Business income or loss (attach Schedule C)   | 103                                    |  | ensa.—Home  | Mortgage   | 1,612  |
| Sale or exchange of property (attach Schodule D) .  |  | Other (item)   |   | Auto ( Ins Co.   | 380,   |
| Farm income or loss (attach Schedule F)   |  | 1.   | Justal  | ant Leans  | 138.   |
| iscellaneous income (state nature and source  | e)                                     |  | Data  | (90-Day)   | <i>S</i> .   |
| ·   |  |  | ······································                  | ••••   | **************************                                 |
|   |  | 15 Total inte  | rest expense  | •  | 1.3881-  |
| Total miscellaneous income  |  | Miscelleneou   | deductions.   | (see page 9 of inst  | ructions)  |
| TOTAL (add lines 11, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6  | www.                                   | Emplay   | Hand Bane   | Fa =   | Gul 425)   |
| Adjustments to income   |  | 16 Total mis   | scellaneous   |  | 14091-   |
|   |  | 17 TOTAL D   | EDUCTIONS   | add lines 9, 13, 14,   | -  |
| "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)   |  |  |   |  | [77/-  |
| "Sick pay" if included in line 5, page 1 (at-   | ·•····························         | 15, and 16   | ). Enter here and                                       | on page 1, line 11a.   | 3,110  |
| "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) .   |  | Retirement   | redits<br>t income cred                                 | lit (Schedule B)   | 3,110  |
| "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement).  Moving expenses (attach Form 3903).  Employee business expense (attach Form |  | 1 Retirement   | credits   | lit (Schedule B)   | 3, [76]  |

#### SCHEDULE 'B (Form 1040)

# - Supplemental Schedule of Income and Retirement Income Credit

n on page 1 of Form 1040

(From pensions and enquities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

| A General Rufe (if you did not contrib   | NUITY INCO  |  | ater the total sense of re   | colved on the 8 and   | omit Sees !  | Chronel L)   |   |
|--|---|--|--|---|--|--|---|
| 1 Investment in contract   | 1 . ,   |  | unt raceived this  |   |  |  |   |
| 2 Expected return  |   | -  | ount excludable  |   |  |  |   |
| 3 Percentage of Income to be   | _   | plied  | by line 3) .   |   | 1  |  |   |
| cluded (line 1 divided by fine 2   |   | % 6 Taxa   | ble portion (exc   | ess of line 4 o   | wer line 5   | ŋ  |   |
| B.—Special Rule—Where your empt<br>if your cost was fully recovered in prior years, on   |   |  |  |   | tax-free with  | do 3 years.  |   |
| 1 Cost of annuity (amounts you p   | ald) .  | 4 Amo  | unt received thi   | s year  | •  | •  |   |
| 2 Cost received tax-free in past ye<br>3 Remainder of cost (line 1 less lin  |   | 5 Taxa   | ble portion (exc   | ess, If any, of I   | line 4 ove   | r line 3) .  | . ,   |
| Part IL-RENT AND ROYAL   | TY INCOME   |  | C.E Sept.  |   |  |  |   |
| 1. Kind and location of property   | 2. Total samuel   | 3. Total amoral of repolition  | 4. Depreciation<br>(acptain in Part IV<br>or deptation (at-  | 8. Repeirs (atta  | de Cattack   | r expenses<br>Humized<br>Flat)   |   |
| OW FRAME 3 FMMY HOUSE  | <del>                                     </del>  | 1  | 7  |   |  |  |   |
| STANTERED STISHALLSE WITE  | 1,320.  |  | 156,   | 222,  |  | 37.  |   |
| 13 RENTO OUT   |   |  |  |   |  |  |   |
| To OWNER ORCHED  |   |  |  |   | _  |  |   |
|  | 135 8   | <del> </del>   |  |   |  |  |   |
| 1 Totals   | 1350  |  |  | <u> </u>  |  | -  | 905   |
| 2 Net income (or loss) from rents  | and royalties (   | column 2 plus  | column 3 less o  | olumns 4, 5, a  | nd 6) .  |  | 103   |
| Part III.—INCOME OR LOSSI  1 Partnerships (name, address, | employer ident  | dification numb  | er, and nature   | of Income) _  |  |  |   |
|  | employer ident  | dification numb  | er, and nature   | of Income)  |  |  |   |
| Partnerships (name, address, and 2 Small business corporations (s. 3 Estates or trusts (name, address TOTAL OF PARTS I, II,  | employer ident ubchapter S— usa, and employ AND III (Ente   | name, address,<br>yer identification<br>or here and on   | oer, and nature , and employer on number)  | of Income)  | number)  |  | 905   |
| 2 Small business corporations (s 3 Estates or trusts (name, addres TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR Disitemative guidelines and administration to continue using practices authorized under Revenue Procedures 62-21 and 1. Greep and geldeline class  2  | employer Ident ubchapter S— uss, and enviloy AND III (Ente EPRECIATION to procedures to these re  | ification numb name, address, yer identification if CLAIMED is escribed in Reveryer escond heading is  | page 2, Part II, IN PART II AB<br>Nus Procedures 62<br>M. Where double<br>4. Asset millionests I   | ine 3, Form 10  DVE —This sch  -21 and 65-13  headings appe   | 040)   | esigned for  | taxpayers w   |
| 2 Small business corporations (s 3 Estates or trusts (name, addre TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR Di alternative guidelines and administrati to continue using practices authorized under Revenue Procedures 62-21 and 1. Greep and geldeline class Description of property  | employer ident subchapter S— ess, and envilor AND III (Ente EPRECIATION the procedures de prior to these re 65–13 end the s to beginning of year Cont or other bests  | particular numbers, address, yer identification on the CLAIMED I escribed in Revervenue procedum in year (account).  Date seguired   | page 2, Part II, IN PART II AB<br>nus Procedures 62<br>ns. Where double<br>to other authorize<br>4. Asser mitments<br>in year (semunt)<br>(explicable only in<br>Rev. Proc. 52-21)   | ine 3, Form 10  DVE—This sch—21 and 65–13  headings appead practices.   | 040)   | esigned folios for thoses of first bear.   | taxpayers w   |
| 2 Small business corporations (s 3 Estates or trusts (name, addres TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR Disitemative guidelines and administration to continue using practices authorized under Revenue Procedures 62-21 and 1. Greep and geldeline class  2  | employer ident subchapter S— ess, and envilor AND III (Ente EPRECIATION the procedures de prior to these re 65–13 end the s to beginning of year Cont or other bests  | particular numbers, address, yer identification on the CLAIMED I escribed in Revervenue procedum in year (account).  Date seguired   | page 2, Part II, IN PART II AB<br>nus Procedures 62<br>ns. Where double<br>to other authorize<br>4. Asser mitments<br>in year (semunt)<br>(explicable only in<br>Rev. Proc. 52-21)   | ine 3, Form 10  DVE—This sch—21 and 65–13  headings appead practices.   | 040)   | esigned folios for thoses of first bear.   | taxpayers w   |
| 2 Small business corporations (s 3 Estates or trusts (name, address TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR Disiternative guidelines and administratite continue using practices authorized under Revenue Procedures 62-21 and L Greep and guideline class Description of property  3 Total additional first-year depres   | employer ident subchapter S— ess, and envilor AND III (Ente EPRECIATION the procedures de prior to these re 65–13 end the s to beginning of year Cont or other bests  | particular numbers, address, yer identification on the CLAIMED I escribed in Revervenue procedum in year (account).  Date seguired   | page 2, Part II, IN PART II AB<br>nus Procedures 62<br>ns. Where double<br>to other authorize<br>4. Asser mitments<br>in year (semunt)<br>(explicable only in<br>Rev. Proc. 52-21)   | ine 3, Form 10  DVE—This sch—21 and 65–13  headings appead practices.   | 040)   | esigned folios for thoses of first bear.   | taxpayers w   |
| 2 Small business corporations (s  2 Small business corporations (s  3 Estates or trusts (name, addre  TOTAL OF PARTS I, II,  Part IV.—SCHEDULE FOR DI alternative guidelines and administratite continue using practices authorized under Revenue Procedures 62-21 and  L Greep and guideline class  Description of property  2 Total additional first-year depression of the party of the par | employer ident ubchapter S ubchapter S and employ AND III (Ente EPRECIATION to prior to these re 65-13 and the s Cost or other basis cost or other basis cost or other basis cost or other basis  | yer identification numbers and on the CLAIMED In Reversement procedure recorded heading for the pair (accord). Data securind Include In Item   | page 2, Part II, IN PART II AB<br>nus Procedures 62<br>ns. Where double<br>to other authorize<br>4. Asser mitments<br>in year (semunt)<br>(explicable only in<br>Rev. Proc. 52-21)   | identification of line 3, Form 10  OVE —This sch.  -21 and 65–13  headings appet practices.  5. Depreciation stillowed or allowable is prior years. | number)  040)  | esigned for those of first bear 17. Class life - Quantum Control or li | taxpayers widing for deprivation to the peer            |
| 1 Partnerships (name, address, 2 Small business corporations (s. 3 Estates or trusts (name, address TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR Disternative guidelines and administratio continue using practices authorized under Revenue Procedures 62-21 and 1. Greep and geldeline class Description of property  2 Total additional first-year depression of the part of | employer ident ubchapter S— uss, and entitle uss, and entitle uss, and entitle and ill (Ente EPRECIATION the procedures de prior to these re 65–13 and the e 65–13 and the e 65–13 and the s cost or other basis together of the cost cost or other basis clattion (do not              | yer identification numbers and on the CLAIMED In Reversement procedure recorded heading for the pair (accord). Data securind Include In Item   | page 2, Part II, IN PART II AB<br>nus Procedures 62<br>ns. Where double<br>to other authorize<br>4. Asser mitments<br>in year (semunt)<br>(explicable only in<br>Rev. Proc. 52-21)   | identification of line 3, Form 10  OVE —This sch.  -21 and 65–13  headings appet practices.  5. Depreciation stillowed or allowable is prior years. | number)  040)  | esigned for those of first bear 17. Class life - Quantum Control or li | taxpayers widing for depn  a. Depreciation for the year |
| 2 Small business corporations (s  2 Small business corporations (s  3 Estates or trusts (name, addre  TOTAL OF PARTS I, II,  Part IV.—SCHEDULE FOR DI alternative guidelines and administratite continue using practices authorized under Revenue Procedures 62-21 and  L Greep and guideline class  Description of property  2 Total additional first-year depression of the party of the par | employer ident ubchapter S— uss, and entitle EPRECIATION the procedures of prior to these re 65–13 and the s 65–13 and the s 65–13 and the s cont or other basis cont or other basis control of the control  L,95-9 | par identification numbers and continues of the continues | page 2, Part II, IN PART II ABI Nus Procedures 62. Miner double or other authorize 4. Asset retirements (expelicable saly tale returned to your (aspelicable saly tale salve) (spelicable saly tale salve) (spelicable saly tale salve) (spelicable saly tale salve) (spelicable salve) | identification of line 3, Form 10  OVE —This sch.  -21 and 65–13  headings appet practices.  5. Depreciation stillowed or allowable is prior years. | number)  040)  | esigned for those of first bear 17. Class life - Quantum Control or li | taxpayers widing for deprivation to the peer            |
| 1 Partnerships (name, address, and address) 2 Small business corporations (s) 3 Estates or trusts (name, address) TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR Disternative guidelines and administration to continue using practices authorized under Revenue Procedures 62-21 and 1. Greep and guideline class Description of property 2 Total additional first-year depression of the part of the pa | employer ident ubchapter S— uss, and envilor and III (Ente EPRECIATION ive procedures to prior to these re 65–13 and the s coat or other basis coat or other basis ciation (do not  | par identification numbers and continues of the continues | page 2, Part II, IN PART II ABI Nus Procedures 62. Miner double or other authorize 4. Asset retirements (expelicable saly tale returned to your (aspelicable saly tale salve) (spelicable saly tale salve) (spelicable saly tale salve) (spelicable saly tale salve) (spelicable salve) | identification of line 3, Form 10  OVE —This sch.  -21 and 65–13  headings appet practices.  5. Depreciation stillowed or allowable is prior years. | number)  040)  | esigned for those of first bear 17. Class life - Quantum Control or li | taxpayers widing for depn  a. Depreciation for the year |
| 1 Partnerships (name, address, 2 Small business corporations (s. 3 Estates or trusts (name, address TOTAL OF PARTS I, II, Part IV.—SCHEDULE FOR DI alternative guidelines and administrative continue using practices authorized under Revenue Procedures 62-21 and L. Greep and guideline class Descriptive of property  2 Total additional first-year depression of PARTS I, II, PART I DEST I D  | employer ident ubchapter S— uss, and envilor and III (Ente EPRECIATION ive procedures to prior to these re 65–13 and the s coat or other basis coat or other basis ciation (do not  | par identification numbers and continues of the continues | page 2, Part II, N PART II ABI NUMBER PART II ABI N | identification of line 3, Form 10  OVE —This sch.  -21 and 65–13  headings appet practices.  5. Depreciation stillowed or allowable is prior years. | number)  040) edule is de as well as sar use the comprise department of | esigned for those of first bear 17. Class life - Quantum Control or li | taxpayers widing for depn  a. Depreciation for the year |

| Part V.—RETIREMENT INCOME CREDIT A.—Georal Rule   |                            | · ·                             | (-16)    |         | - P      |
|---|----------------------------|---------------------------------|----------|---------|----------|
| If separate return, use column B only.' If joint return, use column A for wife and colum  | nn 8 for husband >         | A                               | 1        | В       |          |
| Did you receive earned income in excess of \$600 in each of any 10 calendar years b<br>ows or widowers see instructions, page 8-3)  |                            | □ Y∞ □                          | No 🗆     | Yes 🗆   | No       |
| 1. Retirement income for taxable year:  |                            |                                 |          |         | -        |
| (a) For texpeyors under 65 years of age:  |                            |                                 |          |         | 1        |
| Enter only income received from pensions and annuities under p<br>systems (e.g. Fed., State Govts., etc.) included on page 1, line 9,   | public retirement          |                                 |          |         |          |
| (b) For tempeyers 65 years of age or older:   |                            |                                 |          |         | 1        |
| Enter total of pensions and annuities, interest, and dividends incl<br>line 9, Form 1040, and gross rents from Part II, column 2 of this a  | uded on page 1,<br>chedule | - 7                             |          |         |          |
|   | •                          |                                 |          |         |          |
| Maximum amount of retirement income for credit computation .     Deduct:     (a) Amounts received as pensions or annuities under the Social Security.   | ity Act. the Rail-         | \$1,524                         |          | \$1,524 |          |
| road Retirement Acts, and certain other exclusions from gross inco  | ome                        |                                 |          |         | ļ        |
| (b) Earned Income received (Does not apply to persons 72 years of age   |                            |                                 | 1.       |         |          |
| <ol> <li>Texpervers under 62 years of age, enter amount in excess of \$1</li> <li>Taxpervers 62 or over but under 72, enter amount determined a</li> </ol>  |                            |                                 |          |         | -        |
| if \$1,200 or less, enter zero  | IS TOTIONS:                |                                 |          |         |          |
| if over \$1,200 but not over \$1,700, enter 1/2 of amount over  | \$1 200:                   |                                 |          |         |          |
| or if over \$1,700, enter excess over \$1,450   | **,200,                    |                                 |          |         |          |
| 4 Total of line: 3(a) and 3(b)  |                            |                                 |          |         |          |
| 5 delence (subtract line 4 from line 2)   |                            |                                 |          |         |          |
| 6 Line 5 or line 1, whichever is smaller  |                            | :                               |          |         | <u> </u> |
| Alternative Computation in 8 below which may result in a larger credit.  (b) Amount from line 7 of part 8 below, if applicable  |                            | ::::                            | :        |         |          |
| 9 Amount of tax shown on page 1, line 12, Form 1040   |                            |                                 |          |         | 1        |
| 10 Less: Credits claimed for foreign taxes or tax-free covenant bonds .   |                            |                                 |          |         |          |
| 11 Subtract line 10 from line 9   |                            |                                 |          |         |          |
| 12 Credit. Enter here and on page 2, Part V, line 1, Form 1040, the amoun smaller   |                            | 8, whichever                    | ts       |         |          |
| B.—Alternative Computation (after completing lines 1 through 7(a) about   |                            |                                 |          |         |          |
| This method available ifs  Eithur eas, or both received served income in excess of \$600 in   | each of any 10 calen       | dar years before                | 1967.    |         |          |
| Furnish the information called for below for both husband and wife even if only one answe<br>1. Retirement income of both husband and wife from pensions and annuities<br>on page 1, line 9, Form 1040, and gross rents from Part II, column 2 of the | Linterest, and div         | A or 8 above.<br>Idends include | nd       |         |          |
| 2 Maximum amount of retirement income for credit computation  | <u></u>                    | <u></u> .                       |          | \$2,286 | 00       |
| Deduct:  (a) Amounts received as pensions or annuities under the Social Security     Act, the Railroad Retirement Acts, and certain other exclusions     from gross income.   | A-WIFE                     | B-HUSBAND                       | 7        |         |          |
| (b) Earned income received (Does not apply to persons 72 years of age or over):   |                            |                                 |          |         |          |
| if \$1,200 or less, enter zero  |                            |                                 |          |         |          |
| If over \$1,200 but not over \$1,700 enter ½ of emount over \$1,200; or   |                            |                                 | $\dashv$ |         |          |
| If over \$1,700, enter excess over \$1,450 )  |                            | '                               |          | i       |          |
| Total of lines 3(a) and 3(b)  |                            |                                 |          |         |          |
| Total (add amounts on line 4, columns A and B)  |                            |                                 |          |         |          |
| Balance (subtract line 5 from line 2)   |                            |                                 | 1        |         |          |
| Enter here and on line 7(b) of part A above, the amount on line 6 or line 1.  |                            |                                 |          |         |          |

| 1967 (3) 1101.7 as m. + Carol V. tahay 415 Stratford Street Syracuse, New York 097-22-6546 + 119-30-5859   |
|--|
| Income<br>3d Floor UniT  |
| Jan - Dec 1967 @ 11000 = # 1320,00   |
| Chass Rent   |
| Re Pair ExPENSE  |
| 3d Floor Un.T<br>5/8/67 William A. Duke 14.94  |
| 2/9/67 Duke Electric Co. 60.00   |
| GENERAL HOUSE  |
| GENETIKI 11003E  |
| 5/2/67 Prancis Menugh 50,00  |
| 4/20/67 Stuarf C. Sympson 36.00  |
| 3/25/67 Rime heil Jack 178.00<br>4/20/67 Syracus Chinicalin 6.18   |
| 5/20/67 Syracuse Chinicipsis 6.18<br>5/20/67 Darker Lumber 918   |
| 5/16/67 Stelien Lumber 48.11   |
|  |
| $3\sqrt{a/a}$ $\sqrt{a}$ |
| 441.86   |
| CTher Ex Pense  Bureau of water 54.81  Total Repuis  |
| BINGS OF WATER 54.81 TOTAL RIPUS   |
| (1/3 chargeable To Renial Unit = 18,27   |
| CTherEx Pense  Bureau of water 54.81  C'13 chargeable 10 Revial U.T = 18.27  Annual Service Charge on Bank Acet 1885 - 18.85  37.12 Total of there   |
| Filmoal Service Charge on Bank Aced 1885 - 1865 - 1865 - 37.12 Total of them   |

|   | Ext  | nibit 2 — 1967 Form 1040  | with attachments.  |  |
|---|--|---|--|--|
|   | 1967   | (1)   | 5410 CUS   | For 1 STroet  0. Now yorks 6546 + 119-30-5859  |
| Medica<br>4/28/67<br>6/28/67<br>10/28/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/67<br>10/2/6 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|   |  |   |  | •  |

| 1967 (4) Stratford Street Street Syra Cuse new york 1326 191-22 656 + 119.30-5899 Statement of Employee Business Capenasa   |  |
|---|--|
| Automobile Expenses - Thomas in Fahry Total Months used in Luserise 12 months Stotal mules for months in alone 15,000 miles Partion of Alone applicable to Business 7,000 miles |  |
| Too miles of 104 per mile 700.00  Parking Tees + tolls 50.00  Tital declaratille auto Experie # 750.00  |  |
| Titel deluctille auto Experie \$ 750,00   |  |

Thomas m + Carol P. Fahey

415 STrattend Street

The Strattend Street

Of7. 22:654. 19.30.5877

Clutonable Grane - Carof D. July

Lotal Months Upplied Busines // months

Lotal Melage for morels in alm 8, 000 miles

Parties of alm applicable to Busines 4, 000 miles

4,000 miles at 194 per mile = 400.00

Lotal decutable auto Gpm - 425.00

Employment Cogning Inc. 234000

Istof dichartely Busines Eppese 659.00

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

PORM 1902-E

## ORT OF INDIVIDUAL INCOME TAX AUDIT CHANGE



|  |  |  |   | OF INDIVIDUAL  |                         |                              |           |  |  |
|--|--|--|---|--|-------------------------|------------------------------|-----------|--|--|
| MAME AND A   | DORES  | ON LATEST RET  | URN (or prese   | nt same and oddress  |                         |                              |           |  |  |
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| NO.<br>097-22-   |  |  | 1   |  |                         | OFFICE A                     | HOIT      |  |  |
|  |  | 0.1  |   |  | - ay                    | RACUSE, NE                   |           | ₹K   |  |
| NAME AND T   | ITLE OF  | PERSON WITH W  | HOM DISCUS  | IN THE PERSON NAMED IN THE | DATE OF REPORT          | TYPE OF RETU                 | IN IN     | REPLY REFER TO:  |  |
|  |  |  |   |  | JE 29 69                | JOINT                        |           | A UO 2009 LEP  |  |
| 1  |  |  | INCOM   | E AND DEDUCTION A  | MOUNTS ADJUSTE          | D                            |           |  |  |
| Explanation No. (See attached)   |  | Items  |   | Amount shown on return<br>or as previously adjusted  | Corrected amount        | Ref. No.                     |           | Adjustments  |  |
| 2  | CONT   | RIBUTIONS  |   | 4 1 5.0 0  | 1 3 8.0 0               |                              |           | 2 7 7.0 0  |  |
|  |  |  |   |  |                         |                              | " " " "   |  |  |
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|  |  |  |   |  |                         |                              | 1         |  |  |
|  |  |  |   |  |                         |                              | 1         |  |  |
| ~ Increase (D  | ecreese) l   | n income (See exp  | akazation of ad   | Justments attached)  |                         |                              | •         |  |  |
|  |  |  |   | justments attached)  |                         | 1                            | \$        | 2 7 7.0 0  |  |
| 8. Adjusted gr   | rose or tax  | able income show   | n on return or  | es previously adjusted   |                         |                              | \$        | 2 7 7.0 0<br>7,7 0 7,0 0   |  |
| B. Adjusted gr   | D ADJUST   | able income show<br>ED GROSS OR TA   | n on return or  | es previously adjusted   |                         | 1                            |           |  |  |
| 8. Adjusted gr<br>C. CORRECTE<br>D. Tax with all   | D ADJUST   | able income show<br>ED GROSS OR TAI  | n on return or  | as previously adjusted   |                         |                              |           | 7,7 0 7.0 0  |  |
| 8. Adjusted gr<br>C. CORRECTE<br>D. Tax with all   | D ADJUST   | able income show<br>ED GROSS OR TAI  | n on return or  | es previously adjusted   |                         |                              |           | 7,7 0 7,0 0  |  |
| 8. Adjusted gr C. CORRECTED D. Tax with all E. Self-employ (If odjusted) F. Dividends r  | D ADJUST  lowable ex rment tax, see explanation  | ED GROSS OR TAX emptions Tax from recompaction off abed  | n on return or<br>KABLE INCOMI  | as previously adjusted   |                         |                              |           | 7,7 0 7,0 0<br>7,9 8 4.0 0<br>1,3 7 6.9 6  |  |
| 6. Adjusted gr<br>C. CORRECTED<br>D. Tax with all<br>E. Self-employ<br>(U odjusted<br>F. Dividends r<br>(U adjusted  | D ADJUST   | able income show ED GROSS OR TAX semptions Tax from recomprimential articles off bed) stirement income,  | m on return or<br>KABLE INCOMI<br>uting prior year<br>investment, o   | as previously adjusted  E  r investment credit r other allowable credits   |                         |                              |           | 7,7 0 7,0 0<br>7,9 8 4.0 0<br>1,3 7 6.9 6<br>0 0   |  |
| e. Adjusted gr. C. CORRECTEI D. Tax with all E. Salf-employ (I/ odjusted, F. Dividends r (I/ adjusted, G. CORRECTEI  | D ADJUST  loweble ex  rment tax,  see expla  received, n  me expla   | able income show<br>ED GROSS OR TAI<br>temptions<br>Tax from recomprised to bed)<br>etirement income,<br>motion officed  | n on return or<br>CABLE INCOMI<br>uting prior year<br>investment, o   | as previously adjusted  E  r investment credit r other allowable credits   |                         |                              |           | 7,7 0 7,0 0<br>7,9 8 4,0 0<br>1,3 7 6,9 6<br>0 0<br>0 0                                      |  |
| 8. Adjusted gr C. CORRECTEI D. Tax with all E. Self-employ (If odjusted) F. Dividends r (If adjusted) G. CORRECTEI H. Tax shown  | D ADJUST  Coverble expressions  Coverble explorate exploration explorate exploration explorate exploration explorate exploration explorate exploration explorate explorate exploration explorate explorate exploration explorate explorate exploration explorate exploration explorate exploration explorate exploration explorate exploration explorate exploration exploration exploration explorate exploration explorati | able income show<br>ED GROSS OR TAI<br>temptions<br>Tax from recompriments of the bed<br>etirement income,<br>mortion attached)<br>BILITY (Line D, pi  | n on return or  CABLE INCOMI  uting prior yea  Investment, o  us line E, less  djusted                                      | es previously adjusted  E  r investment credit r other allowable credits   | RETURN THIS C           | OPY                          |           | 7,7 0 7,0 0<br>7,9 8 4.0 0<br>1,3 7 6.9 6<br>0 0<br>1,3 7 6.9 6                              |  |
| 8. Adjusted gr C. CORRECTEI D. Tax with all E. Self-employ (If odjusted, F. Dividends r (If adjusted, Q. CORRECTEI H. Tax shown o  | D ADJUST  D ADJUST  Ioverble ex  preserved, n  pee explo  D TAX LIAI  On return  Y DEFICIEI  | able income show ED GROSS OR TA- temptions Tax from recomp- metidos off-bed) etirement income, motios affoched) BILITY (Line D, pl or as previously e- NCY (Line G less I  | n on return or  CABLE INCOMI  uting prior yea  Investment, o  us line E, less  djusted                                      | es previously adjusted  E  r investment credit r other allowable credits   | RETURN THIS C           | OPY                          |           | 7,7 0 7,0 0<br>7,9 8 4,0 0<br>1,3 7 6,9 6<br>0 0<br>0 0                                      |  |
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| B. Adjusted gr C. CORRECTEI D. Tax with all E. Self-employ [If odjusted, F. Dividends r (If adjusted, G. CORRECTEI H. Tax shown o L. STATUTORY J. OVERASSES K. Net of prepr [If corrected, L. ADDITIONAL M. NET OVERA N. Penalties, H CONSENT TO F   | D ADJUST  Townsble as a construction of the co | able income show  ED GROSS OR TA-  temptions  Tax from recomprocides of bed  etirement income, motion affected  BILITY (Line D, pl  or as previously et  NCY (Line G less I  Lins H less line G)  edits, excess F.I.C  fulle offected  It (Line G less II  The G less | m on return or  KABLE INCOMI  Uting prior yea  Investment, o  us line E, less  djusted  ine H)  A, previous as  K)  e G)    | as previously adjusted  E  r Investment credit r other allowable credits  line F)  | de, consent is given to | the assessmen                | and coll  | 7,7 0 7,0 0 7,9 8 4.0 0 1,3 7 6.9 6 0 0 1,3 7 6.9 6 1,3 2 4.0 0 05 5 2.9 6                   |  |
| B. Adjusted gr C. CORRECTEI D. Tax with all E. Self-employ (If odjusted, F. Dividends r (If adjusted, G. CORRECTEI H. Tax shown of I. STATUTORY J. OVERASSES K. Not of prepa (If corrected, L. ADDITIONAL M. NET OVERA N. Penalties, If CONSENT TO F lat (Line L) and                                | D ADJUST Townshie as a spid meeting, me | able income show  ED GROSS OR TA  Tax from recomp metions  Tax from recomp metion off bad  etirement income, motion affocbed  BILITY (Line D, pi or as previously e- NCY (Line G less I Line H less line G)  edits, excess F.I.C fulle offocbed  E (Line G less III  NT (Line K less III  PUTSUANT to secs  s (Line N), if any, if any | m on return or  KABLE INCOMI  Uting prior yea  Investment, o  us line E, less  djusted  ine H)  A, previous as  K)  e G)    | es previously adjusted  E  r investment credit r other allowable credits  line F)  | de, consent is given to | the assessmen                | and coll  | 7,7 0 7,0 0 7,9 8 4.0 0 1,3 7 6.9 6 0 0 1,3 7 6.9 6 1,3 2 4.0 0 05 5 2.9 6                   |  |
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| B. Adjusted gr C. CORRECTEI D. Tax with all E. Self-employ (II odjusted. F. Dividends r (II adjusted. G. CORRECTEI H. Tax shown I. STATUTORY J. OVERASSES K. Net of preps (II corrected. L. ADDITIONAL M. NET OVERA N. Penalties, If LONSENT TO F LAX (Line L) and (Line N), If any (Line N), If any | D ADJUST Correble as a control of the control of th | able income show  ED GROSS OR TAI  comptions  Tax from recompt metion off bed)  etirement income, motion affoched)  BILITY (Line D, pl  or as previously et  NCY (Line G less I  Line M less line G)  et (Line G less line G)  E (Line G less line  NT (Line G less line  NT (Line G less line  Pursuant to sec  s (Line N), if any, ed as correcty  | m on return or  CABLE INCOMI  Uting prior yea  Investment, o  us line E, less  djusted  ine H)  A, previous a  K)  eG)  ed) | as previously adjusted  E  r Investment credit r other allowable credits  line F)  | de, consent is given to | o the assessmen              | and coll  | 7,7 0 7,0 0 7,9 8 4.0 0 1,3 7 6.9 6 0 0 1,3 7 6.9 6 1,3 2 4.0 0 05 5 2.9 6 1,3 2 4.0 0 05    |  |

e . ....

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

orm 3547 (1-bruary 1963)

**Explanation of Adjustments** 



Marwinger Margerin Sa

Internal Revenue Service



2 - You are required to substantiate each claimed contribution. Since you were unable to substantiate all contributions claimed, the deduction has been adjusted as shown.

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

| PORM 1902             | 2-E        |          |                            |                | U. S. TREASURY DEPART                              | MENT - INTERN     | AL REV   | ENUE SERVICE      |                 |  |
|-----------------------|------------|----------|----------------------------|----------------|--|-------------------|----------|-------------------|-----------------|--|
| REV. NOV. 1           |            |          |                            | REPOR          | T OF INDIVIDUA                                     | LINCOME           | XAT      | AUDIT CHA         | ANGES           |  |
| AME AND A             | DORES      | ON LA    | TEST RETU                  | URN (or pre    | sent same and oddress                              | T                 |          |                   |                 |  |
| T M & C               | P F        | AHEY     | ,                          |                |  |                   |          |                   |                 |  |
|                       |            |          |                            |                |  | 1                 |          |                   |                 |  |
|                       |            |          |                            |                |  | 1                 |          |                   |                 |  |
|                       |            |          |                            |                |  |                   |          |                   |                 | *  |
| OCIAL SECU            | RITY       | YEAR     | FORM                       | FILING I       | DISTRICT   | 1                 |          |                   |                 |  |
| 97-22-6               | 546        | 67       | 1040                       |                |  |                   | C        | )                 |                 |  |
| AME AND T             | ITLE OF    | PERSO    | N WITH W                   | HOM DISC       | USSED  | DATE OF RE        | ORT T    | YPE OF RETURN     | IN REPLY        | REFER TO:  |
|                       |            |          |                            |                |  | JL 11             | 9        | JOINT             | AUOS            | 9909 LEP   |
|                       |            |          |                            | INC            | ME AND DEDUCTION                                   |                   | USTE     | , ,               |                 |  |
| No. (See<br>attached) |            |          | Items                      |                | Amount shown on return<br>or as previously adjuste |                   | mount    | Ref. No.          | Adju            | tments   |
| 2                     | 6.54       |          | UT LOVE                    |                | 4 1 5.0 0  | 1                 | 0.0      |                   |                 | h 220  |
|                       |            |          | UTIONS                     |                |  | 1 3 8             | .00      | -                 | 2               | 7 7.0 0  |
| 3                     | TRAV       | /EL      | EXPENSE                    | - 5            | 1,1 7 5.0 0  |                   |          |                   | 1,1             | 75.00  |
|                       |            |          |                            |                |  |                   |          |                   | 1               | 00   |
|                       |            |          |                            |                |  |                   |          |                   | 1               |  |
|                       |            |          |                            |                |  |                   |          |                   | 1               |  |
|                       |            |          |                            |                |  |                   | . 1      | 1                 | '               | \  |
| . Increese (I         | Decreese)  | in Inco  | me (See er                 | planation of   | adjustments attached)                              |                   | 1        |                   | 1,4             | 0.0.5  |
| Adjusted g            | ross or ta | xable I  | ncome show                 | en on return   | or as previously adjusted                          |                   | 1        | N                 | 7,7             | 7.0 0  |
| CORRECTE              | D ADJUS    | TED G    | ROSS OR TA                 | XABLE INC      | OME  |                   | 1        |                   | 9,1             | 5 9.00   |
| . Tax with a          | liowable ( | exempt   | lons                       |                |  |                   |          | $\bigcirc$        | 1,6             | 1498   |
| Self-emplo            | yment ta   | L. Tax f | from recomp<br>a attached) | puting prior   | year investment credit                             |                   |          |                   |                 | 100  |
| . Dividends           | received,  | retiren  | nent Income<br>a attached) | , investmen    | t, or other allowable credit                       | •                 | 1        |                   |                 | 0  |
| CORRECTE              | D TAX LI   | ABILIT   | Y (Line D, p               | olus line E, l | ess line F)  |                   | 1        | 1                 | 1,6             | 4.9 8  |
| . Tax shown           | on return  | n or as  | previously a               | adjusted .     |  |                   | 1        | T                 | 1,3             | 2 4.0 0  |
| STATUTOR              | Y DEFICI   | ENCY (   | Line G less                | line H)        |  |                   |          | 7                 | 3               | 0.9  |
| OVERASSE              | SSMENT     | (Line )  | l less line G              | i)             |  |                   |          |                   | 1               | 1 1  |
| Net of pre            | ayment o   | credits, | excess F.I.                | C.A., previou  | is assessments, refunds, ar                        | nd credits        |          |                   | 1,3             | 2 4.0 0  |
| ADDITION              |            |          |                            | • K)           |  |                   |          | •                 | 3               | 0.98   |
| A. NET OVER           |            |          |                            |                |  |                   |          | •                 |                 | 1  |
| . Penalties,          |            |          |                            |                |  | P                 |          | •                 |                 | <del>                                     </del> |
|                       |            |          |                            |                | d) of the Internal Revenue                         | Code, consent is  | given to | o the assessment  | and collection  | of the addition                                  |
| ax (Line L) a         | nd perat   | ties (Li | ne N), if an               | y, together    | with interest on the tex a                         | s provided by law | or the   | net overassessmen | nt of tax (Line | M) and penalti                                   |
|                       | y. is acce | pled at  | correct                    |                |  |                   |          | OF TAXPAYER       |                 | 15.00  |
| Line N), if an        |            | 1        | GNATURE                    | OF TAXALL      |  | ATE I GIG!        |          |                   |                 |  |
| NOTE: If a            |            | - 1      | GNATURE                    | OF TAXPAY      | D.   | ATE SIG           | ATURE    | OF TAXPATER       |                 | DATE   |

Exhibit 2 — 1967 Form 1040 with attachments.

(a) Audit report dated 7/29/69 (joint return)

Signed by taxpayer and wife on 9/1/69.

m 3547 (retrieve 1963)
planation of Adjustments





- 2 You are required to substantiate each claimed contribution. Since you were unable to substantiate all contributions claimed, the deduction has been adjusted as shown.
- 3 You did not furnish information needed to support the claimed deduction.

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

|                   |                                  |        |       | FAN          | visor items not prov<br>d by his initials ont  | AUDIED A        | 7        | 1       |          |     | COMMENTS                        | 6               |              |
|-------------------|----------------------------------|--------|-------|--------------|--|-----------------|----------|---------|----------|-----|---------------------------------|-----------------|--------------|
| 1.                | M                                | +      | C.P.  | FAh          | EY   | 1 1             | 2        | - 20    | 01       |     | (Vrite clearly)                 | (4              | 15           |
| · :,              | . 6                              | 5      | TAN   | T FOX        | 57.  | * POST          | - 1      | DATE    | 97       | (4  |                                 |                 | _            |
| 4                 | 17                               | wn     | 145   | e .W.        | y. 13210   | DPRA            |          | 7       | _        | /   |                                 |                 |              |
| 2014              | J /                              | CURIT  | Y HO. | VEA          | y, 132 10  | STORE TAX TABLE |          |         |          |     |                                 |                 |              |
|                   | 12                               | 122    | 16    | 546 19       | 67 1040  |                 |          |         |          |     |                                 |                 |              |
| AME               | THE PERSON AND THE PERSON TATIVE |        |       |              | SURV. SPOUSE 105   |                 |          |         |          | -   |                                 |                 |              |
|                   |                                  |        |       |              |  | T +             | - T      | CORRECT |          |     |                                 |                 |              |
| ELEC              | T-                               | FORM   | EXPL  |              | ITEM   | PREVIOUS        | LY       | AMOUN   |          | NO. |                                 |                 |              |
| T                 |                                  | 3-50   |       | For Age      |  |                 | -        |         |          | -   |                                 |                 |              |
| EXEMPTIONS        |                                  | 3-51   |       | For Blinda   | • • • •  | 1               |          |         |          | -   |                                 |                 |              |
| 5                 |                                  | 2038   |       | NAME         |  |                 |          |         |          | -   | JUL 28                          | 1959            |              |
|                   |                                  | 2038   |       | HAME         |  | -               | $\vdash$ |         | -        |     | 302.20                          | .000            |              |
| -                 |                                  | 3-43   |       | Children     |  | -               | -        |         | -        | 1   |                                 |                 |              |
|                   |                                  | 3-31   |       | Dividend I   |  |                 | -        |         | -        | -   | Taxable Income Per Return       | 15 7707         | 9            |
| Z                 |                                  | 3-31   |       | Interest In  |  | -               |          |         | -        | +-  | LACE de ES DOD and no ite       | nized deductio  | ons          |
| 1                 |                                  | 3-15   |       |              | and Annuities  | -               | -        |         | -        | 1   | are allowed, use tax table with | exemptio        | ms.          |
| 5                 |                                  | 3-29   |       |              | ome & Expenses   | 1               |          |         | 1        | 1   | Adjusted Gross Income           | \$              |              |
| ADJUSTMENTS       |                                  | 3-31   |       |              | ne Tax Refund  |                 | $\vdash$ |         | -        | +   | WAGL ander \$5 000 and texper   | er did not iter | mire,        |
|                   |                                  | 2156   | 1     | Sick Pay E   | Market Committee of the | +               |          |         | -        | +   | use tox toble with exemp        | ions.           |              |
| 3                 |                                  | 2106   | 1     |              | imbursement Expenses   | +               | 1        |         | -        | 1   | Self-Employment Tax             | S               |              |
| 4                 |                                  | -      |       | Other        |  | +               | 1        |         |          | 1   | Recoptured Invest. Credit       | s               |              |
| 4                 |                                  | 1      | -     | Gross Rec    | eipis  | +               | 1        |         | 1        | 1   | REPORTED OR CORRECT             | ED CREDITS      |              |
| SCH               |                                  | 3 N 12 | -     | Expense      |  | +               |          |         |          |     | Retirement Income Credit        | 15              |              |
| 1                 |                                  |        | -     | Securities   | 1  | 1               | T        |         |          |     | Investment Credit               | 5               |              |
| SSES              |                                  | 3-24   | -     |              |  | 1               | 1        |         |          |     | Other                           | 5               |              |
| & LOSSES          |                                  | 3-25   | +     | Carry-over   | Loss   |                 |          |         |          |     | Total Credits                   | \$              | _            |
| 4                 |                                  | 3-26   | -     |              | change of Residence  |                 |          |         |          |     | Tax Per Return                  | 15 1324         |              |
| 5-1               |                                  | 3-20   | +     |              | Dental Expenses  |                 |          |         | L        | 1_  | REPORTED OR CORRECTED           | TAX PAYM        | ENTS         |
|                   |                                  | 3-22   | 12    | Contribution | ons  | 415             | 00       | 438     | 100      | 0   | Tax Withheld                    | \$              | -            |
| 1                 | -                                | +      | 1     |              | 1  | 7               |          |         | 1        | 1_  | FICA Credit                     | 5               | <del> </del> |
|                   |                                  | 3-21   |       | Taxes        |  |                 | 1_       | 1       | 1        | 1_  | Estimated Tax                   | 5               | -            |
| ~                 |                                  | 3-23   | 1     | Interest Ex  | pense  |                 | -        |         | 1        | 1_  | Previous Assessments            | 15              | -            |
| 0                 |                                  | 3-28   | !     | Child Core   |  |                 | 1_       | -       | 1        | +-  | Deduct Prev. Refunds/Credits    | \$ 132 4        | 7: 0.1       |
| 5                 | -                                | 3-19   | 1     | Casualty L   | 01101  |                 | 1_       |         | $\vdash$ | +-  | Total/Net Amount                | 13.7            | 1            |
| EMIZED DEDUCTIONS |                                  | 2519   | 1     | Education    |  |                 | 4_       |         | +        | +-  | Penalty                         | - sutation      |              |
| ā                 |                                  | 3-16   |       | Entertoinme  | mt & Trovel Expenses   |                 | +-       |         | +        | +-  | (To be completed by Of          | ice Auditor)    |              |
| 2                 |                                  | 3-17   |       | Bod Debts    | THE OWNER OF THE PROPERTY OF THE PARTY OF TH |                 | +        | +       | +        | +   | 1. TAXABLE INCOME AS ADJ.       | Regular Ta      | x on         |
| Z Z               |                                  | 3-18   | 1     | Alimony P    |  |                 | +        | +       | +        | +   | 2. LTCG INCLUDED IN INCOM       |                 |              |
| TE                |                                  | 3-27   | 1_    |              | Equipment & Tools  |                 | +        | +       | +        | +   | 1 5                             | 15              | 1            |
|                   | _                                | 3-27   | 1     | Other        | nal Fees Expense   | +               | +        | +       | +        | +   | 3. LINE I LESS LINE 2           |                 |              |
|                   | -                                |        | +     | Other        |  | -               | 1        | 1       | T        | 1   | 5 1!                            |                 |              |
|                   | -                                | -      | +-    | +            |  | 1               | 1        | 1       | 1        |     | 4. TAX ON LINE S INCOME         | Altemative      |              |
|                   | -                                | 3-27   | +     | Sanarata 6   | Return of Spouse   | +               | +-       | 1       | 1        |     | 5 . 803 OF LINE 2               | -               | 1            |
|                   | -                                | 3.21   | +-    |              | zed Deductions   |                 | T        | 1       | T        |     | 1                               | 15              | 1            |
| ER                | -                                |        | +     |              | 10% Deduction  |                 |          | 1       | T        |     | Use lesser of Regular Tax       | or Alternativ   | e To         |
| OTHER             | 1                                | +      | +     |              | Standard Deduction   |                 |          |         | 1        | -   | DISPOSITION OF                  | ECORDS          |              |
|                   | -                                |        |       | 1            |  | -               | -        |         |          |     | DNONE                           |                 |              |
| 13                | 1                                |        |       |              | t Income Credit  |                 |          | -       | +        |     | THAVE BEEN RETURNED             | TO T/P          |              |
| ED                | T                                |        | -     | Investmen    |  |                 |          |         | +        | -   | - DARE TO BE RETURNED           | TO T/P          |              |
| CREDITS           |                                  |        |       | 1            | xcess FICA   |                 | -        | -       | -        | -   | COMPUTER                        | DATE            |              |
|                   | 1                                |        | 1     | Self-Empl    | cyment Tax   |                 |          | 4       |          |     |                                 |                 |              |
|                   | i-                               | 1-     | 1     | Penalty      |  | 0.33            | 1        | 1       |          |     |                                 | 4 3-163 (RE     |              |

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

| · IU        | a the                    | OFFICE AUDIT CLASSIFICATION & WORK SHEET  In the opinion of the Group Supervisor Items not previously selected should be sudi- edditional Items will be denoted by his initials entered in the "Selected" column.  ISENT NAME & ADDRESS OF TAXPAYER  M. + C. P. FRHEY  IS STRAT FORD  STRAT FORD  STRAT FORD  STRAT FORD  TOTAL  PRA  TYPE OF RETURN. |  |  |  |   |     |          |      |  | CLANDIER                        | CORRES         |
|-------------|--------------------------|---|--|--|--|---|-----|----------|------|--|---------------------------------|----------------|
| 1.          | M.                       | + 6   | P."  | FAREY  | ST.  | 5   | 12/ | . 90.    | ,    |  | COMMENTS<br>(Write clearly      |                |
| ,           | 5 Y                      | RA  | c-uJ   | F.W  | y. 13210   | 000   |     | 7-1-     | -64  |  |                                 |                |
| <b>90</b> c | IAL                      | SECURI  | TY NO  | . //   | EAR FORM   | TYPE OF RETURN-   |     |          |      |  | 1                               |                |
| 7 4         | 0 97 2 2 16546 1967 1040 |   |  |  | - STOIN  | SINGLE SEPARATE SJOINT TAX TABLE SURV. SPOUSE 105  THE OF HEEHLE MIN. STE |     |          |      |  |                                 |                |
| SELECT.     |                          | SEND  | STO  |  | ITEM .   | AMT. SHOWN ON THE CORRECTED REF. AMOUNT NO.                               |     |          | REF. |  |                                 |                |
| =           |                          | 3-50  |  | For Age  |  | 1   | T   |          | 1    | <del>                                     </del> |                                 |                |
| 0           |                          | 3-51  | 1  | For Bline  | doese  | 1   | +   |          | +    | <del>                                     </del> | 1                               |                |
| EXEMPTIONS  |                          | 2038  | 1  | HAME   |  | <del> </del>  | +   |          | +-   | -  | JUL 10 196                      | 9              |
| 3           |                          | 2038  | <del>                                     </del> | HAME   |  | <del>                                     </del>                          | +-  |          | +    | -  |                                 |                |
| N           |                          | 3-43  | +  | Children   |  | <del> </del>  | +-  |          | +-   | -  |                                 |                |
|             |                          | 3.31  | _  | Dividend   | Incomp.  | <del> </del>  | +-  |          | +    | +  |                                 |                |
| E           |                          | 3-31  | -  | Interest   |  | <del> </del>  | +   |          | +-   | -  |                                 | 1.5            |
| 9           | -                        | 3-15  | -  |  |  | <del> </del>  | +-  |          | +    |  | Taxable Income Per Return       | 137/07         |
| ADJUSTMENTS |                          | 3-15  | -  |  | and Annuities  | <del> </del>  | -   |          | -    | -  | If AGI under \$5,000 and no its |                |
| 3 1         | -                        | 3-29  | -  |  | come & Expenses  | <del> </del>  | +-  |          | -    | -  | are allowed, use tax table with | exemption      |
| 2           |                          | 2156  |  |  | ome Tax Refund   |   | -   |          | +    |  | Adjusted Gross Income           | 15 1           |
| 3           | -                        |   |  |  | Exclusion  |   | +   |          | +-   |  | If AGI under \$5,000 and taxpa  |                |
| 3           | -                        | 2106  |  | -  | eimbursemen' Expenses  |   | +-  |          | 1_   | -  | use tox toble with exemp        | tions.         |
| .           | -                        |   |  | Other  |  |   | -   |          | _    |  | Self-Employment Tax             | S              |
| SCHC        | -                        |   |  | Gross Re   | ceipts   |   | 1   |          | 1_   |  | Recoptured Invest. Credit       | s              |
|             | $\dashv$                 | 3 N 12  |  | Expense  |  | ļ   | 1   |          | 1_   |  | REPORTED OR CORRECT             | ED CREDITS     |
|             | _                        |   | `  |  | 1  |   | 1   |          | -    |  | Retirement Income Credit        | Is             |
| & LOSSES    |                          | 3-24  |  | Securities   |  |   |     |          | 1    |  | Investment Credit               | s              |
| 2           | _                        | 3-25  |  | Property   |  |   |     |          |      |  | Other                           | s              |
| 3           | _                        | 3-26  |  | Carry-ove  | THE RESIDENCE OF THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER, THE PERSON NAMED IN COLUMN 2 IS NOT TH |   |     |          | 1    |  | Total Credits                   | is !           |
| 4           | -                        | 2119  |  |  | change of Residence  |   |     |          | 1    |  | Tox Per Return                  | \$ /32 Y !     |
| -           | .  -                     | 3 - 20  |  |  | Dental Expenses  |   |     |          |      |  | REPORTED OR CORRECTED           |                |
| 1           |                          | 3-22  | 2  | Contributi   | ons  | 415   | 100 | 138      | 100  |  | Tox Withheld                    | is :           |
| 1           | - 1                      | 3-21  |  | Toxes  |  |   |     |          |      |  | FICA Credit                     | 15             |
| L           |                          |   |  |  | 1  |   |     |          |      |  | Estimated Tax                   | is i           |
|             | 1.                       | 3-23  |  | Interest Ex  | pense  |   |     | 3        | 1    |  | Previous Assessments            | is 1           |
| 1           |                          | 3-28  |  | Child Care   |  |   |     |          |      |  | Deduct Prev. Refunds/Credits    | s              |
| L           |                          | 3-19  |  | Cosualty L   | .01101   |   |     |          |      |  | Total/Net Amount                | \$132 4 0      |
|             |                          | 2519  |  | Education  | Expenses   |   |     |          |      |  | Penalty                         | 5              |
| L           |                          | 3-16  | 3  | Enterroinme  | nt & Travel Expenses   | 1175  | 00  | ~        | +    |  | Alternative Tax Com             | putation       |
| L           | -                        | 3-17  |  | Bod Debis  |  |   |     |          | 1    |  | (To be completed by Offi        | ce Auditor)    |
| L           |                          | 3-18  |  | Alimony Po   | yments   |   |     |          |      |  | 1. TAXABLE INCOME AS ADJ.       | Regular Tax o  |
| L           | -                        | 3-27  |  |  | quipment & Tools   |   |     |          |      |  | 2. LTCG INCLUDED IN INCOME      | Toxeble Incom  |
|             |                          | 3-27  |  |  | al Fees Expense  |   |     |          |      |  | s i                             | 5              |
|             |                          |   |  | Other  |  |   |     |          |      |  | S. LINE I LESS LINE 2           |                |
|             |                          |   |  |  |  |   |     |          |      |  | s 1 !                           | , , , ,        |
|             |                          |   |  |  |  |   |     |          |      |  | 4. TAX ON LINE S INCOME         | Altemative T   |
| T           |                          | 3-27  |  | Separate R   | eturn of Spouse  |   |     |          |      |  | 5                               | (LINE 4 + LINE |
| T           | T                        |   |  | Bal. Itemiz  | ed Deductions  |   | 1   |          |      |  | 8. 80% OF LINE 2                | . !            |
| F           | T                        |   |  | Standard 10  | % Deduction  |   |     |          |      |  | • ' '                           | 5 !            |
| T           | 1                        | $\neg \neg$   |  | territoria de la constitución de | andard Deduction   |   | 1   |          |      |  | Use lesser of Regular Tax or    | Alternative T  |
| T           | 1                        |   | 1  |  |  |   | 1   |          |      |  | DISPOSITION OF RE               | CORDS          |
| 1           | 1                        |   | 1  | Retirement   | Income Credit  |   |     |          | -    |  | DNONE                           |                |
| 1           | +                        |   | -  | Investment   |  |   | 1   |          |      |  | HAVE BEEN RETURNED              | O T/P          |
| 1           | +                        | -+  |  | WHT or Exc   |  | <del></del>   |     | <u>.</u> |      |  | DARE TO BE RETURNED T           |                |
| +           | +                        |   |  | Self-Employ  |  |   |     |          |      |  | COMPUTER                        | DATE           |
|             | 1                        |   |  | Penalty  | ment lox   |   |     |          |      |  |                                 |                |
| 1-          |                          |   |  |  |  |   |     |          |      | CONTRACTOR CONTRACTOR                            |                                 |                |

(a) Audit report dated 7/29/69 (joint return) Signed by taxp ayer and wife on 9/1/69.

| OFFICE AUDIT EXAMINATION WORK RECORD   | EXAMINING OFFICER           |               |              |             |  |  |  |
|--|-----------------------------|---------------|--------------|-------------|--|--|--|
| HAME AND ADDRESS OF TAXPAYER   | INITIAL INTERVIEW DATE      | TIME SPENT ON |              |             |  |  |  |
|  | 6-2-69                      |               | AIN RETU     |             |  |  |  |
|  | INTERVIEW COMPLETED DATE    |               | T            | 1           |  |  |  |
| 4 ml   |                             | DATE          | HOURS        | MINE        |  |  |  |
| DISTRICT RETURN FORM NUMBER  | YEARS                       |               | <del> </del> | -           |  |  |  |
|  | 10,                         |               | 1            |             |  |  |  |
| Bufalo 1.3 1 loro  | 1767                        |               |              |             |  |  |  |
| MELATED CIPIL )  | TYPE OF NO CHANGE           |               | 1            | 1           |  |  |  |
|  | LETTER RECOMMENDED          |               |              |             |  |  |  |
| NAME AND ADDRESS OF REPRESENTATIVE, IF ANY                                   |                             |               |              |             |  |  |  |
|  |                             |               |              | 1           |  |  |  |
|  | 3420 or 3421                |               | 1            |             |  |  |  |
|  | Port 3                      |               |              |             |  |  |  |
| FIRM AFFILIATION   | Prerefund                   |               |              |             |  |  |  |
|  |                             |               | 1            |             |  |  |  |
|  | (If L-1 Is recommended      |               |              |             |  |  |  |
| TELEBRIONE NO  | explain)                    |               | 1            |             |  |  |  |
| TELEPHONE NO.  |                             |               |              | 1           |  |  |  |
| It is recommended that the return(s) indicated above be accepted as filed st | nce examination established | that furt     | her action   | would not   |  |  |  |
| result in a material change in tax liability.                                |                             |               |              |             |  |  |  |
|  |                             |               |              |             |  |  |  |
| SIGNATURE OF OFFICE AUDITOR DATE   | SIGNATURE OF REVIEW         | ER            | DAT          | •           |  |  |  |
| INFORMATION OBTAINED: (Pertinent notes on items adjusted and brief e         |                             |               |              |             |  |  |  |
| other items discussed with taxpayer and not adjusted).                       | -pre-money mems mores by    | ciassijie     | er out not   | adjusted of |  |  |  |
|  |                             |               |              |             |  |  |  |
| IP had to gay on statuti   |                             |               |              |             |  |  |  |
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| colid. STU   |                             |               |              |             |  |  |  |
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| Part William Fahrer - address  | a wakes -                   |               |              |             |  |  |  |
| - Tank Marie I train to  | a with the                  |               |              | <del></del> |  |  |  |
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|  | B                           |               |              |             |  |  |  |
| Medical appear direct \$ 872.00  | 1) 4. 10 \$ 7115            |               |              |             |  |  |  |
| flicarios of place clarated to bix. 6.)                                      | Verified 1111               |               |              |             |  |  |  |
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| 0116 117   | 1 21 41                     | . A           |              |             |  |  |  |
| Carried Consular July  | An Whitehead                | 15            | 7490         |             |  |  |  |
| Varified Consider Tube   | , , ,                       |               |              |             |  |  |  |
| 4  | 1 Stringe                   |               | 18.0.        | -           |  |  |  |
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|  | - Villa                     |               | 2/10         | ,           |  |  |  |
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|  | ountry.                     |               | 100          |             |  |  |  |
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|  | Waysus                      |               | 1.5.1        | <u>`</u>    |  |  |  |
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| ica ic   | Puper Diss.                 | 14.           | 32           |             |  |  |  |
| U.S. TREAS. DEPT IRS (If additional worksheet pages are used                 |                             | NAR FO        | RM 3-32 (    | REV. 2-60)  |  |  |  |

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

Outs appear claimed. If 475,00 OK

Cand
8000 - 50% Everino 4000 miles of 10 400.00

Colle Horling of 425.00

Thomas. alond \$ 750.00

Thomas. alond \$

P. to mind in tetus from employers of church

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

J. + P. Fokey Workshut I Stations

1333.88

modical entired.

Cancelled Stuck de Bary 7.00 " Crowne Lung 5.00 Ins 50.18

Blue from 100.37 1 50.18

1/2/2. 50 18 81 67

Contributions. claiment 415.00

allow 13t. o. disuler 277.00

Com. Cheat. Canadad Ged 40.00 11 " 20.00 Our holy of Lunder allo. Smoh o's. 1 Mis. 71.00

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/6°.

|                           | DIT DIVISION         |           |          | fast        |                  | (420)             |
|---------------------------|----------------------|-----------|----------|-------------|------------------|-------------------|
| EXAMINING OFFI            | CER'S ACTIVITY RE    | CORD      | 6/2      | 126         |                  | •                 |
| TAPAYER 2                 |                      | 1         | 1 9/2    | 107         | PHONE NO.        |                   |
| Thomas                    | My well.             | + che     |          | 1965        |                  |                   |
| DORESS (If different from | that on return)      |           |          |             |                  |                   |
| NITIAL CONTACT WITH       | Name                 |           |          | epocity     |                  | Date              |
|                           |                      |           |          |             |                  |                   |
| EPRESENTATIVE             | Name                 |           | •        | Iddress     | Pho              | ne No.            |
|                           |                      | SUBSEQUEN | T CONTAC | TS          |                  |                   |
| DATE                      | PERSON CONTACTED     |           |          | REMARKS, NO | ES. ACTION TAKEN | mul               |
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|                           | - C \                |           |          |             |                  |                   |
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| 7-73-65-                  |                      | 21        | 1        | Catilet.    | n conte          | 1 1               |
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|                           |                      |           |          |             |                  |                   |
|                           | MENT - INTERNAL REVI |           |          | GPO 957-030 |                  | ORM 3- 133 (3-65) |

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

(a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

4 35 Tillary St., Brocklyn, N.Y. 11201

US Treasury Department

Address any reply to DISTRICT DIRECTOR at office No. ....

Hunter Plaza S. Salina & E. Fayette Sts. Syracuse, New York 13202 District Director



Internal Revenue Service

Date:

In reply refer to:

August 27, 1969

Au:0:009:Post Tel. No. 473-3404

Thomas M & Carol F Fahsy 115 Stratford St. Syracuse, New York 13200

Date of Previous Letters

August 5, 1969

Year: 1967

On above date you were requested to sign an agreement to the adjustment of your Federal tax liability for the year indicated.

Your signed agreemen' has not yet been received.

Please advise us within I days from this date of what action you propose to take.

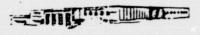
Very truly yours, District Director

3N9 (3-65)

Exhibit 2 — 1967 Form 1040 with attachments.

(a) Audit report dated 7/29/69 (joint return)

Signed by taxpayer and wife on 9/1/69.







6609 SOUTH SALINA STREET, NEDROW, NEW YORK 13120

AREA CODE 315 492-1781

RECEIVED

July 9, 1969

JUL 18 1969

OFFICE AUDIT

District Director of Internal Revenue:

Mr. Thomas Fahey was required to use his car during 190 to carry out his work but he did not receive reimbursement for his expenses.

Very truly yours,

R.A.CULOTTI CONSTRUCTION CO. INC.

James E. Culotti, President

JEC: a

Exhibit 2 - 1967 Form 1040 with attachments. (a) Audit report dated 7/29/69 (joint return) Signed by taxpayer and wife on 9/1/69.

SYRACUSE . SHOPPINGTOWN . FAIRMOUNT FAIR

EXECUTIVE OFFICES

June 6, 1969

TO WHOM IT MAY CONCERN

The following indicates the travel reimbursement policy of Dey Brothers & Company:

- A- Business costs incurred while traveling on company business is reimburseable for lodging, meals and transportation.
- B- While the company recognizes that local travel costs are incurred in the performance of the functions of executives of a buyer level or higher, the company does not reimburse for travel among the units of Dey Brothers.

This local travel is deemed a condition of employment and therefore, not reimburseable by the company.

Samuel Fogel

Controller/Vice President

SF: jac

Ċ

RECEIVED HERE'S AUNIT DIMEION

JUL 18 1969

OFFICE AUDIT YRACUSE, NEW YORK

401 SOUTH SALINA

SYRACUSE. NEW YORK

(b) Consent to extend liability for '67 to 12/31/71 Signed by taxpayer and wife on 12/30/70.

| FORM 872    |    |
|-------------|----|
| EV. APR. 19 | 18 |

# U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

| IN SECULOTORS TO | -     |
|------------------|-------|
| BUFFALD          | (725) |
| JAN 9 3911       |       |

FORM 872 (REV. 4-68)

| · (REV. APR. 1968)  | ASSES                    | SMENT OF IN                       | COME AND     | PROF                  | ITS TAX     | ' /      | BUFFALD   | 172         |
|---|--------------------------|-----------------------------------|--------------|-----------------------|-------------|----------|---|-------------|
| -   |                          |                                   |              |                       |             | i        | M.V. R.   | 1           |
| Pursuant to existing Int  | ternal Revenue           | e laws, THO                       | MAS M. FA    | HEY an                | (Name(s))   |          | EY 23   |             |
|   |                          |                                   |              |                       |             |          |   | r taxpayer  |
| or taxpayers) of 415 .Str   | atford Str               | eet, Syracu                       | Be . New Y   | ork 1                 | 3210        | ····     |   | , and       |
| he District Director of Inte  | rnal Revenue             | (er-Assistant-                    | Regional-Co  | mmiseio               | nor-Appella | to) here | by consent and                                  | d agree as  |
| ollows:   |                          |                                   |              |                       |             |          |   |             |
| That the amount of any  |                          |                                   |              |                       |             |          | de by or on be                                  | nait or the |
| bove-named taxpayer (or tax   | payers) for the          | e taxable year                    | ended De     | cemper                | 31, 196     | ₹        |   |             |
| inder existing or prior revenu  | ue acts, may b           | e assessed at                     | any time on  | or before             | Decem       | ber 31   | 1971  |             |
|   |                          |                                   |              |                       |             |          |   |             |
| except that if a notice of a  | deficiency in            | n tax is sent to<br>ng any assess | ment as afor | r (or tax<br>resaid s | hall be ext | ended t  | eyond such d                                    | ate by the  |
| number of days during which   | the making of            | an assessment                     | is prohibite | d and fo              | sixty days  | thereal  | iter.   |             |
|   |                          |                                   |              |                       |             |          |   |             |
|   |                          |                                   |              |                       |             |          |   |             |
|   |                          |                                   |              |                       |             |          |   |             |
|   |                          |                                   |              |                       |             |          | CODINE THE                                      | TAVDAVE     |
| INSTRUCTIONS  | OF ANY APP               | TION AND ACCE                     | O WHICH THE  | TAXPA                 | ER WOULD    | OTHER    | WISE BE ENTIT                                   | LED         |
| If the consent is executed for n year for which a JOINT   | TAXPAYER<br>SIGN HERE    |                                   | laus         | m-                    | F. he       | ×        | (2/30   | 70          |
| RETURN OF A HUSBAND<br>AND WIFE was filed, it must<br>be signed by both husband and   | IF JOINT RETU            |                                   | M. Fahey     | 9ic                   | he;         |          | 12/30   | 120         |
| a power of attorney, signs as agent for the other.  | SIGN HERE                | Carol                             | P. Faney     |                       | 4           |          | /(Date /  | igned       |
|   | TAXPAYER'S<br>REPRESENTA | TIVE                              |              |                       | Ŭ           |          |   |             |
| The consent may be signed<br>by the taxpayer's attorney or  | SIGN HERE                | <b>*</b>                          |              |                       |             |          | (Date &   | -           |
| agent provided such action is<br>specifically authorized by a<br>power of attorney which, if not<br>previously filed, must accom- | CORPORATE<br>NAME:       |                                   |              |                       |             |          | required on this<br>hut if used, plea<br>here J | form.       |
| pany this form.  If the consent is signed by  | 1                        |                                   |              |                       |             | 4.       | Constale  | Seal        |
| a person acting in a fiduciary  |                          |                                   |              |                       |             | 1        |   |             |
| Form 56, "Notice of Fiduciary   |                          | r                                 |              |                       |             |          | 1   |             |
| Relationship." should, unless<br>reviously filed, accompany   | CORPORATE                |                                   |              |                       |             |          |   |             |
| this fur.   | OFFICER(S)               |                                   | (1           | itle)                 |             |          | (Date a   | 18ned       |
| If the tacpayer is a corpo-   |                          | -                                 |              |                       |             |          |   |             |
| signed with the corporate name<br>followed by the signature and   |                          | •                                 |              |                       |             |          |   |             |
| title of the officer(s) duly<br>outborized to sign.   |                          |                                   | ·······      | iid                   |             |          | (Deie   | igned       |
| DISTRICT CIRECTOR OF INTERN   | AL REVENUE S             | SERVICE TRASE                     | KANTAR KOOR  | CALERY.               | HE KRNER H  | N. C. C. | 1/6/71  |             |
| . /   | , :                      |                                   |              |                       |             |          | (Dere s   |             |
| er Minu of  | with                     | Y. E                              |              | Gre                   | oup Super   | visor    |   |             |

# Exhibit 2 — 1967 Form 1040 with attachments. (c) Consent to extend liability for '66 and '67 to 12/31/72 Signed by taxpayer and wife on 11/1/71.

|  |                |  |                  |                          | TO A   |                            |
|--|----------------|--|------------------|--------------------------|--|----------------------------|
|  |                |  |                  | THE REAL PRINCES         |  |                            |
| 415 Stratford 8  | trett Spra     | wee May You  | 132106           |                          | (4)  |                            |
| District Director of Interns   | al Respect for | Assistant Region   | A CAPACITY       | A PARTY NAMED IN         | ر<br>الأدارية ومعانية لمدورة   |                            |
| Pecember 31. 196   | Documbit       | ar, 1537   |                  |                          |  |                            |
| under existing or prior revenue<br>suppys that if a notice of diff-<br>denting may accommon their<br>distances thereafter.   |                | and the special section in the section is a section in the section is a section in the section i |                  |                          |  |                            |
| Every A  |                |  |                  |                          | *** X  | 2                          |
| 1  | 113            |  |                  |                          | May 5  | 2 1984<br>2 1984<br>3 1984 |
|  |                | 3  |                  |                          | 144  |                            |
| INSTRUCTIONS   | THE LEGITA     | ALEROHIS TO V  | ANCE OF THIS THE | CONSTRUCTION OF COULD OF | DEPRIVE THE TAXPAS<br>THERVISE BE ENTITLE  | Eers,                      |
| If a joint return wen filed<br>for may year(a) covered by<br>this connent, both bankend  | TAXPAYER !     | _ tile   | 1h               | alex                     | 11/2   | THE                        |
| act arions one, acting under<br>reprint of miorney, algae as<br>the for the other.   | TAXPAYER S     | Car  | 10%              | buy                      | 1/1/2  |                            |
| This concer may be algored by a decided on the state of t |                | ive  |                  |                          | (Date elected) (The internal Res   |                            |
| petch, if an previously filed, it screepeny this form.   | COL 147        |  | - '4')           |                          | Service flows gas<br>a send on this for<br>if one is word play<br>piece a beneal | to the                     |
| of this consent is pleased by a person sessing in a fideclary executive fraction as existent.  | CORPORT A      |  |                  | (Tule)                   | (Date algorithm)   | 1                          |
| Form 56, Notice of Fideclary<br>Relationship, should, in less<br>"Cviously filed, accompany<br>alls form."   | 1.             |  |                  | (Thie)                   | (Date eigned)  | 1- 7                       |
| If the taxpayer is a corpo-<br>it lift, this consent must be<br>that with the corporate<br>name followed by the signa-<br>sche and this of the officer(s)  | DISTRICT DIREC | CTOR OF INTERNAL   | PENENUE          | ASJISTANT REGIONA        | L COMMISSIONER-APPEL   | L TR                       |
| eniforizatio sign.   | BY             | · Comment  | dante and Title! | Chef la                  | (Date signed)  |                            |

## Exhibit 3 — IRS transcript of account for 1966 tax year (1040 return).

TRANSCRIPT OF ACCOUNT

|                               |                         |                               |                    |  |                   | (                                      | 1040   | retur      | m).       |                           | (5/)   |
|-------------------------------|-------------------------|-------------------------------|--------------------|--|-------------------|--|--|------------|-----------|---------------------------|--|
| SPECIFIC<br>08299-096-00035-4 | 16211-112-21700-8       | 08-16-01<br>ENT)              |                    | REMARKS .                              |                   | CNTL NO 60231-01799                    |  |            |           | t of the account          | I certify that the torewords in respect to the stands of the taxpayer named complete transcript for the specified, is a true and complete transcript and refunds pecified, is a true and complete transcript so this period stated, and all assessments, credition are shown relating thereto are disclosed by the certification are shown office as of the date of the certification of all unidentified office as of the date of the certification of all unidentified of the south of the certification of the above taxpayer or advance payments, if any, made by the above taxpayer for the periodist stated.   |
| TRANSCRIPT TYPE<br>SORT DLN   | CONTROL DLN             | CURRENT<br>TDA (IF DIFFERENT) | AD I CONTROL NO    | COND.                                  | SE                | 6                                      |  |            |           | ing transcrip             | complete transcripes complete transcripes creditions creditions the certification the certification the certification a statement of a statem |
| 181 TRI SON                   |                         | 77-                           |                    | TRANSACTION DOCUMENT<br>LOCATOR NUMBER | 16211-112-21700-8 | 16211-112-21700-8<br>16229-220-10055-0 |  |            |           | transcript of the account | of the taxpayer named above in respect for the of the taxpayer named above in respect for the of the taxpayer named above in respect for the specified, is a true and complete transcript for this specified, and all assessments, records of this period stated, and all assessments of the date of the certification are shown office as of the date of the certification are above tax therein, it also contains a statement of all unidentified or advance powments, it any, made by the above tax for the periodist stated.   |
| DATE 04-29-74                 | SPOUSE-RRB NO           | FREEZE STATUS CODE            | PRIOR NAME CONTROL | CYCLE                                  | 6189              | 6819                                   |  |            |           |                           |  |
| DATE 0                        | 097-22-6546<br>NG 65-12 | INCOME<br>1040                | FAHE               | AMOUNT                                 | 611.58            | 1.077.42                               |  | 00.        | • 000     | 00.                       |  |
|                               | EIN.SSN 097-            | TYPE OF TAX<br>FORM FILED     | NAME CONTROL       | 23C DATE<br>OR MEMO ENTRIES            | 05-17-68          |  |  |            |           |                           |  |
|                               |                         |                               |                    | TRANSACTION                            | 04-17-68          | 05-17-68                               | 05-17-68   |            | 04-29-74  | 04-29-74                  | 24   |
|                               | THOMAS M FAHEY          | SYRACUSE NY 13210             |                    | EXPLANATION                            | RET FILED-150     | REND 6 INT-846<br>SCRIP IND-420        | R OP OR PD-12  | MODULE BAL | ACCRD INT | ACCRD PEN                 |  |
|                               |                         |                               | 177                |  |                   |  | RESIDENCE OF THE PARTY OF THE P |            |           |                           |  |

## IRS transcript of account for 1967 tax year (1040 return).

TRANSCRIPT OF ACCOUNT

DATE 04-29-74

SPECIFIC 08299-096-00036-4

TRANSCRIPT TYPE

SORT DLN

16247-270-01187-9

09-16-01

INCOME 1040 FAHE 67-12 097-22-6546 PERIOD ENDING NAME CONTROL TYPE OF TAX FORM FILED EIN-SSN

FAHEY

HOMAS M & CAROL P

SYRACUSE NY

13210

SPOUSE-RRB NO 119-30-5899 PRIOR NAME CONTROL FREEZE.STATUS CODE

ACJ CONTROL NO.

TDA (IF DIFFERENT)

LOCATION CODES CONTROL DLN

CURRENT

69-80-60 CNTL NO 60231-01798 870 DATE 0-05 COND. 16247-270-01187-9 16247-270-01187-9 16229-220-10054-0 16211-112-34556-8 16211-112-34556-8 TRANSACTION DOCUMENT LOCATOR NUMBER 6947 6819 6819 6941 1469 CYCLE 57.66-1.726.00-4.70 1,324,00 52.96 AMOUNT 23C DATE OR MEMO ENTRIES 10-24-69 05-17-68 10-24-69

04-15-68

TRANSACTION

EXPLANATION

05-17-68

CR WT&FICA-806 RFND & INT-846 TAX DEF AD-300 RET FILED-150

ON DEF-336 SUBS PAYMT-670 SCRIP IND-420 R OP OR PD-12 1ST NOTICE-21

OP OR PD-12 MODULE BAL

11-05-69 08-19-70 05-17-68 10-24-69

or advance payments, if any, made by the above taxpayer tor the period(s) stated." office as of the date of the certification are shown therein. It also contains a statement of all unidentified period stated, and all assessments, credits and refunds of the taxpayer named above in respect to the taxes of the taxpayer named above in respect to the specified, is a true and complete transcript for the relating thereto as disclosed by the racards of this

00. 000 00.

> 04-29-74 04-29-74

ACCRD INT ACCRD PEN 4/1

| 7.                   | 065   |  | 11 10000                              |
|----------------------|---|--|---------------------------------------|
| Jus.                 |   | (To be filed also by syndicates, pools, joint ventures, etc.)                                    |                                       |
| 1                    | Treemer Department                          | FOR CALENDAR YEAR 1966 or other taxable year beginning   |                                       |
| /                    | Treasury Department<br>rnal Revenue Service | 1966, and ending   | -                                     |
|                      |   | (PLEASE TYPE OR PRINT)   | D Easter destinates to                |
| Date bus             | iness commenced                             | Nope 1 - 11,6 /  | 16-6065495                            |
| anua                 | ry 4. 1965                                  | Walker McKinney Associates   | E touring is which because            |
| Principal<br>(See Se | business activity<br>eneral last. K)        | 205 Midtown Plaza 700 East Water Street  | Onondaga                              |
| ervi                 | ce  | 20/ MIGCOMI - 22-5-  | ZIP code                              |
| Principal            | product or service                          | City or town and State   | 13210                                 |
| ursi                 | ng Home                                     | Syracuse, New York elines and schedules must be filled in. If the lines on the schedules are not |                                       |
|                      |   |  | 1                                     |
| ! 1                  | Gross receipts or gro                       | oss sales Less: Returns and allowances   |                                       |
| 1 2                  | Less: Cost of goods                         | sold (Schedule A) and/or operations (attach schedule)  |                                       |
| 3                    | Gross profit                                |  |                                       |
| 1                    | Income (loss) from                          | other partnerships, syndicates, etc. (attach statement)  |                                       |
|                      | Nonqualifying divide                        | ends (attach list—see Instruction 5)   | 2,421.41                              |
|                      | Interest                                    |  |                                       |
| 3 1 7                | Rents (Schedule B)                          |  | • '                                   |
| =   1                | Royalties (attach sc                        | hedule)  |                                       |
| 1                    | Net farm profit (loss                       | s) (Schedule F, Form 1040)   |                                       |
| 10                   |   | sale or exchange of property other than capital assets   |                                       |
|                      |   | e D, Form 1065)  |                                       |
|                      | Other income (attac                         | h schedule)  | 2.421.41                              |
| 1:                   |   | ne (lines 3 through 11)  |                                       |
|                      |   | (other than to partners)   | 14.994.00                             |
| 1 1                  | Payments to partne                          | rs—salaries and interest   | · · · · · · · · · · · · · · · · · · · |
| 1                    | 5 Rent                                      |  |                                       |
| 1 10                 | 6 Interest (Schedule )                      | g  |                                       |
| _                    | 7 Taxes (Schedule C)                        |  |                                       |
| 2 1                  |   | m, shipwreck, other casualty or theft (attach statement)   |                                       |
| 2 1                  | 9 Bad debts (Schedul                        | e H if reserve method is used)   |                                       |
| 5 2                  | O Repairs                                   |  |                                       |
|                      | 1 Depreciation (Sched                       |  |                                       |
| - , Z                | 2 Amortization (attac                       |  |                                       |
| 2                    | 3 Depletion (attach s                       | chedule)   |                                       |
|                      |   | tc. (other than for partners—see instructions)   | 44.5.E                                |
| 2                    | 5 Other deductions (                        |  | 17.5cm. it                            |
| 2                    | 6 TOTAL ded                                 | uctions (lines 13 through 25)  | 115.1.7.65)                           |
| ! 2                  | 7 Ordinary income (Id                       | oss' (line 12 less line 26) inership related by blood or marriage to any other member?           | YES Z                                 |

100 % Ex 5-01

| Form 10651966  |   |                                   |                  |                 |  | (5/2-                                      | Page   |
|--|---|-----------------------------------|------------------|-----------------|--|--|--|
| Schedule A-COST OF GOOD  | S SOLD  |                                   |                  |                 |  |  |  |
| 1 Inventory at beginning of year* 2 Purchases Less: Cost of items with- drawn for personal use 3 Cost of labor 4 Other costs (attach schedule)   |   |                                   | 6 Less: 7 Cost o | ne 2            | Enter here a                               | entory, attach expli                       | anation.   |
| Was there any substantial change   | in the manner of de                             | termining qua                     |                  |                 |  |  | closing inventorie                               |
| Yes No . If "Yes," attach<br>Were you liable for filing Forms 109  |   | or the calenda                    | r vear 1966?     | Ver cX N        | • •  |  |  |
| If "Yes." where were they filed?   |   |                                   |                  |                 | • •  |  |  |
| NOTE Any items specially allocated<br>Schedules B through J. (See  | d to the partners show<br>General Instruction Q | uld be include                    | ed in the appr   | opriate colum   | n of Schedule                              | K, instead of th                           | e lines indicated                                |
| Schedule B—It:COME FROM F  | RENTS   |                                   |                  |                 |  |  | *****  |
| 1. Kind and  | location of property                            |                                   | Z Amo            | unt of rent   3 | Depreciation<br>(explain in<br>Schedule I) | 4. Repairs<br>(explain in<br>Schedule B-1) | 5. Other expense<br>(explain in<br>Schedule 8 1) |
|  |   |                                   |                  |                 |  |  |  |
|  |   |                                   |                  |                 |  | ļ  |  |
| · · · · · · · · · · · · · · · · · · ·  | •••••   |                                   |                  |                 | •••••                                      |  |  |
| ***************************************  |   |                                   |                  | ;               |  |  | 1  |
|  |   |                                   |                  |                 |  | •  |  |
| *****************************  |   |                                   |                  |                 |  |  | _!   |
| 1 Totals   | s sum of columns 3, 4                           | 1, and 5). Er                     | nter here and    | on page 1, li   | ne 7                                       | a  |  |
| 2 Net income (loss) (column 2 less<br>Schedule B-1—COLUMNS 4 Al  | ND 5 OF SCHEDUL                                 | E B                               |                  | on page 1, li   | ne 7                                       |  |  |
| 2 Net income (loss) (column 2 less   | ND 5 OF SCHEDUL                                 |                                   | nter here and    | on page 1, is   |  |  | Amount   |
| 2 Net income (loss) (column 2 less<br>Schedule B-1—COLUMNS 4 Al  | ND 5 OF SCHEDUL                                 | E B                               |                  | on page 1, li   | ne 7                                       |  | Amount   |
| 2 Net income (loss) (column 2 less<br>Schedule B-1—COLUMNS 4 Al  | ND 5 OF SCHEDUL                                 | E B                               |                  | on page 1, li   | ne 7                                       |  | Amount   |
| 2 Net income (loss) (column 2 less<br>Schedule B-1—COLUMNS 4 Al  | ND 5 OF SCHEDUL                                 | E B                               |                  | on page 1, li   | ne 7                                       |  | Amount   |
| 2 Net income (loss) (column 2 less<br>Schedule B-1—COLUMNS 4 Al  | ND 5 OF SCHEDUL                                 | E B                               |                  | on page 1, li   | ne 7                                       |  | Amount   |
| 2 Net income (loss) (column 2 less Schedule B–1—COLUMNS 4 Al Column Erplanah   | ND 5 OF SCHEDUL                                 | E B Amount                        | Column           | on page 1, li   | ne 7                                       |  | Amount   |
| 2 Net income (loss) (column 2 less<br>Schedule B-1—COLUMNS 4 Al  | ND 5 OF SCHEDUL                                 | E B Amount                        | Column           |                 | ne 7                                       |  | Amount   |
| 2 Net income (loss) (column 2 less Schedule B-1  | ND 5 OF SCHEDUL                                 | E B Amount                        | Column           |                 | ne 7 .                                     |  |  |
| 2 Net income (loss) (column 2 less Schedule B-1  | ND 5 OF SCHEDUL                                 | E B Amount                        | Column           |                 | ne 7 .                                     |  |  |
| 2 Net income (loss) (column 2 less Schedule B-1  | ND 5 OF SCHEDUL                                 | E B Amount                        | Column           |                 | ne 7 .                                     |  |  |
| 2 Net income (loss) (column 2 less Schedule B-1  | ND 5 OF SCHEDUL                                 | E B Amount                        | Column           |                 | ne 7 .                                     |  |  |
| 2 Net income (loss) (column 2 less Schedule B-1—COLUMNS 4 Al Criuma Fiplanali Schedule C—INTEREST AND TAI Fiplanalia   | XES (See Instruction                            | E B Amount                        | Column           |                 | ne 7 .                                     |  |  |
| 2 Net income (loss) (column 2 less Schedule B—1—COLUMNS 4 Al Column Erplanati  Schedule C—INTEREST AND TAI  Explanation  Schedule H—BAD DEBTS. (Se   | XES (See Instruction                            | Amount  Amount  Amsunt            | Colume 1         | · ·             | Explanation                                |  | Amount   |
| 2 Net income (loss) (column 2 less Schedule B-1—COLUMNS 4 Al Criuma Fiplanali  Schedule C—INTEREST AND TAL Fiplanalian  Schedule H—BAD DEBTS. (Se  | XES (See Instruction                            | E B  Amount  as 16 and 17  Amount | Columna 1        | · ·             | ne 7 .                                     | Ichaiged 7. 8                              |  |
| 2 Net income (loss) (column 2 less Schedule B—1—COLUMNS 4 Al Column Erplanati  Schedule C—INTEREST AND TAI  Explanation  Schedule H—BAD DEBTS. (Se   | XES (See Instruction                            | Amount  as 16 and 17  Amount      | Columna 1        | E. Stree        | Explanation                                | Ichaiged 7. 8                              | Amount   |
| 2 Net income (loss) (column 2 less Schedule B-1—COLUMNS 4 Al Column Enplanate  Schedule C—INTEREST AND TAL  Explanation  Schedule H—BAD DEBTS. (Se   | XES (See Instruction                            | Amount  as 16 and 17  Amount      | Columna 1        | E. Stree        | Explanation                                | Ichaiged 7. 8                              | Amount   |
| 2 Net income (loss) (column 2 less Schedule B-1—COLUMNS 4 Al Column Explanate  Schedule C—INTEREST AND TA  Implanation  Schedule H—BAD DEBTS. (Se  year 2. Trade recent and accounts recent ac | XES (See Instruction                            | Amount  as 16 and 17  Amount      | Columna 1        | E. Stree        | Explanation                                | Ichaiged 7. 8                              | Amount   |
| 2 Net income (loss) (column 2 less Schedule B-1—COLUMNS 4 Al Column Enplanate  Schedule C—INTEREST AND TAL  Explanation  Schedule H—BAD DEBTS. (Se   | XES (See Instruction                            | Amount  as 16 and 17  Amount      | Columna 1        | E. Stree        | Explanation                                | Ichaiged 7. 8                              | Amount   |

NOTE. Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 106

| rm 1065—1966  |   |   |                                      |   |                     |   |  | 7        | 5/2)                                    |                                    |
|---|---|---|--------------------------------------|---|---------------------|---|--|----------|---|------------------------------------|
| thedule I-DEPRECIATIO   | ON. (See Instruct   |   |                                      |   |                     |   | and a  | -        | 77                                      | lures 62-21 an                     |
| is schedule is designed for<br>13 as well as for those ta<br>pear use the first heading | taxpayers using the a<br>xpayers who wish to<br>for depreciation unde | ternative guid<br>continue using<br>or Revenue Pro                        | delines ar<br>g practice<br>ocedures | nd administra<br>6 authorized<br>62-21 and                              | prior to<br>65–13 a | these revenue the second                            | nue proc<br>nd headi                             | edurer   | . Where                                 | double heading<br>orized practices |
| Group and guideline class     OR — — — — — — — — — — — — — — — — —                      | 2. Cost or other base<br>at beginning of year                         | 3. Asset add  | 44                                   | 4. Asset retirom<br>us year (amou<br>applicable only to<br>Proc. 62-21) | enia .              | 5. Depreciation<br>owed or allows<br>in prior years | 16. Me   | thod o'  | Class life<br>OR<br>Rate (%)<br>or life | 8. Deprocustion for<br>this year   |
|   | 1   |   |                                      |   |                     |   |  |          | >                                       |                                    |
| Total additional first-year d   | epreciation (do not in  | i i items   | 1                                    |   | 1                   |   |  |          |   |                                    |
| ······  |   |   |                                      | ······  |                     |   |  |          |   |                                    |
|   |   |   |                                      |   |                     |   |  |          |   |                                    |
|   |   |   |                                      |   |                     |   |  |          |   |                                    |
|   |   |   |                                      | •••••   |                     |   |  | 9        |   | •••                                |
| ·····   |   |   |                                      | ***************************************                                 |                     |   |  |          |   |                                    |
|   |   |   |                                      | ·····   |                     |   |  |          |   |                                    |
| Totals  | .L  | ]   |                                      |   |                     |   |  |          |   |                                    |
| Less: Amount of depreciati  | on claimed on line 1  | above and in S  | ichedules                            | A and B .   |                     |   |  |          |   |                                    |
| Balance-Enter here and o  | n pags 1, fine 21 .   | <u></u>   | • • •                                | · · · ·   | <u></u>             | <del></del>   | · · ·  |          |   |                                    |
| UMMARY OF DEPREC  |   | Sum of years-di   | the I                                | Units of  | Additio             | nel first year                                      | 1 ota  | er (spec | m l                                     | Total                              |
| Straight I  | Declining balance   | years-di  | rito                                 | production  |                     | tioe 179)   | -  |          |   |                                    |
| Under Rsv.<br>Proc. 62-21   |   |   |                                      | 15322   |                     | 7   |  | •        |   |                                    |
| Other   |   |   |                                      |   |                     |   | 1  |          |   |                                    |
| chedule J-OTHER DEL   | OUCTIONS. (See  | Instruction   | 25)                                  |   |                     |   |  |          |   |                                    |
| Explai  |   |   | Amouat                               | 11  |                     | Explanation   | •  |          |   | Amount                             |
| Office expense  |   |   | 572.3                                | 33  |                     |   |  |          |   |                                    |
| Legal   |   |   | 468.3                                | - 11  |                     |   |  |          |   |                                    |
| Travel  |   | CHARLEST BOOK STORES  | 249.3                                | No.   |                     |   |  |          |   |                                    |
| Appraisal fees  |   |   | 35.0                                 |   |                     | •••••   |  |          |   | 2.575.00                           |
| Accounting servi  | .ce   |   | 250.0                                | Total   | enter he            | ere and on I  | ine 25,  | page 1   | )                                       |                                    |
| Schedule K-PARTNERS   | SHARES OF INC   | OME. CRED   | ITS, AN                              | D DEDUCT  | IONS                |   |  |          |   |                                    |
| 1 State name and address of each of partner or member is file                           |   |   |                                      | 1   | Social Se           | curdy   | Percent-<br>ge of time<br>levoted to<br>business | 4. Ord   | (loss)<br>27, page 1)                   | 5 Ariditional first                |
| walker McKiar<br>T East 87th Str  | nev   |   |                                      |   | 30-26-              | -7053 P   |  | 112,     | £75.50                                  | <b>.</b>                           |
| Theodore Meta   | ger   |   |                                      |   |                     |   |  |          |   |                                    |
| 206 Fellows Ave:  | me. Syracus   | e, Liew Y   | ork                                  |   | 6-14-               | -8UL7 P   | ari  | -        |   |                                    |
| Thomas Fahov  |   |   |                                      |   | 7 25                | -6546 A   | 11   |          |   |                                    |
| 115 Stratford S   | treet, Syraci   | use, New  | JOIK                                 |   | il-LL.              |   |  |          |   |                                    |
| (d) George Simps  | F Orange  | N_1_0   | 7017                                 |   | 21-12               | -7129   | art.   | 14       | 212.1                                   | )                                  |
| (e)   |   |   |                                      | ·   |                     | ,   |  | l        | 117 6                                   | 1                                  |
|   |   |   |                                      |   | . 10.               |   |  | 1-       | ,147-6                                  | 7-                                 |
| Totals  | <del></del>   |   |                                      |   |                     |   |  |          |   |                                    |
| Continuation of Schedu  | le K  |   |                                      | 9. Net long-ter   | m rain 1            |   | 1.   |          | rnings from                             | 12. Espense accou                  |
| 6. Payme its to partners—salaries<br>and interest<br>(line 16, page 1)                  | 7. Qualifying dividends (attach fist)                                 | 8. Net short-te<br>(loss) from sale<br>change of capita<br>(line 9, Sched | e or es-                             | (loss) from sale<br>change of capita<br>(line 13, Sched                 | or es-              | 10. Net gain (<br>under section<br>(line 6, Sched   | 1231<br>ule D)                                   | self en  | playment<br>chedule N)                  | allowance<br>(see instruction.     |
| (a)   |   |   |                                      |   |                     |   |  |          |   |                                    |
| (b) .   |   | · · · · · · · · · · · · · · · · · · ·                                     |                                      | · · · · · · · · · · · · · · · · · · ·                                   |                     |   |  |          |   | 506.31                             |
| (c) 14,004.00   |   |   |                                      |   | 100                 |   |  |          |   |                                    |
| (d)   |   | 1   |                                      |   |                     |   | !_   |          |   |                                    |
| (e) !   |   |   |                                      |   |                     |   |  |          |   |                                    |

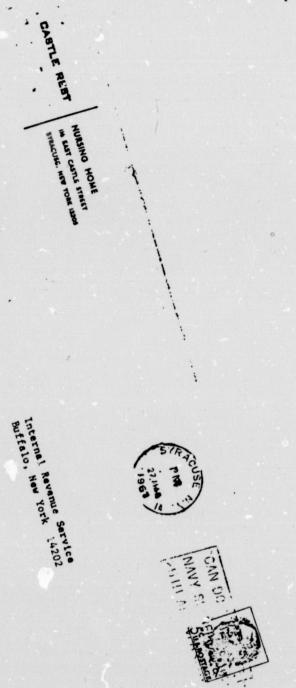
|  | dule L-BALANCE   | SHEETS   |   |  |  |  |   |
|--|--|--|---|--|--|--|---|
|  | -  |  |   | Beginning of taxal   | ble year   | End of ta  | rable year  |
|  |  | ASSET\$  |   | Amount   | Total  | Amount   | Total   |
|  |  | A350.4   |   |  | 1,881.12   |  | 987.5   |
| 1 C.   | acie notes and accor   | unts receivable .  | •   |  | -,001.12   |  | ,   |
| THE REAL PROPERTY.   | (a) Less allowance   |  |   |  | 1  |  |   |
|  | ventories  | for bad debts  |   |  | 1  | 4  |   |
|  |  | U.S. and instrument  | -1:0  | ,  | 0  |  |   |
|  | (b) State, subdivision   |  | illies  |  |  |  |   |
|  | her current assets   |  |   |  | 5,000.00   |  | 264.556.8   |
|  | ortgage and real esta  |  |   |  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |  | 204,770.0   |
|  | her investments (att   |  |   |  |  |  |   |
|  | ildings and other fixe   |  |   | 17.545.76  |  | 18.614.92  |   |
|  | (a) Less accumulate  |  |   |  | 7.545.76   |  | 18,614.9  |
|  | pletable assets  | · orpicalis.   | · · · · · · · · · · · · · · · · · · ·   |  | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |  | 10,014.   |
|  | (a) Less accumulate  | d depletion  |   |  | ï  |  |   |
|  | nd (net of any arm   |  |   |  |  |  |   |
| 1 Int  | langible assets (amo   | ytizable only)   |   |  | ļ  | 7,500.00   | 7,500.0   |
| 2 Ott  | her assets (attach so  | hedule)  |   | <u> </u>   |  | 1  |   |
| ,  | Total assets   | ES AND CAPITAL   |   | . –  | 54,426.88  |  | 291,659.2   |
|  | counts payable   |  |   | ;  | 93.39  | i  | 473.3   |
| 2 WO   | ortgages, notes, and I   |  |   |  |  |  |   |
|  |  |  | than a year .   | i i  |  | i  | ·····   |
|  | her current liabilities  | (attach schedule) .  |   | ļ  |  |  | •   |
| 7 Mo   | ortgages, i stes, and b  | (attach schedule) .<br>londs payable in 1 year   |   | <u> </u>   |  |  |   |
| 7 Mo   | ortgages, i cles, and b<br>her liabilities (attach   | (attach schedule) .<br>conds payable in 1 year<br>schedule)  |   |  | 54.333.49  |  | 291185.84   |
| 7 Mo   | ortgages, i stes, and b  | (attach schedule) . conds payable in 1 yea schedule) unts  |   |  | 54.333.49<br>54,426.88   |  | CONTRACTOR AND ADDRESS.   |
| 7 Mo<br>8 Ott<br>9 Fac   | ortgages, i les, and b<br>her liabilities (attach<br>rtners' capital accou<br>Total liabilities  | (attach schedule) . onds payable in 1 yea schedule) unts and capital   | r or more   | i  |  |  | annual arter areas, and annual  |
| 7 Mo<br>8 Ott<br>9 Fac   | origages, i ies, and b<br>her liabilities (attach<br>inners' capital accou<br>Total liabilities<br>lule M—RECONCI  | (attach schedule) conds payable in 1 year schedule) conts and capital LIATION OF PARTI   | r or more   | ACCOUNTS   | 54,426.88  |  | 291,659.23  |
| 7 Mo<br>8 Ott<br>9 Fac   | ortgages, i les, and b<br>her liabilities (attach<br>rtners' capital accou<br>Total liabilities  | (attach schedule) . conds payable in 1 yea schedule) conts conts conts conts conts conts conts conts   | r or more   | i  | 54,426.88  | data butana                                      | 7. Capital account of end of year   |
| 7 Mo<br>8 Ott<br>9 Far<br>10<br>Siched   | origages, i ies, and b<br>her liabilities (attach<br>inners' capital accou<br>Total liabilities<br>lule M—RECONCI  | (attach schedule) conds payable in 1 year schedule) conts and capital LIATION OF PARTI   | r or more   | ACCOUNTS   | 5. Losses not include in column 4, plus  | data butana                                      | 7. Capital account of end of year   |
| 7 Mo<br>8 Ott<br>9 Fac<br>C<br>iched   | ortgages, i les, and bear fiabilities (attacherners' capital accountrates for the first state of the first s | (attach schedule) conds payable in 1 year schedule) and capital  LIATION OF PARTI  2. Capital contributed during year  | r or more   | 4. Ordinary income (loss) from line 27, page 1   | 5. Losses not include in column 4, plus  | data butana                                      | 7. Capital account of end of year 245, 607, 9   |
| 7 Mo<br>8 Ott<br>9 Fac<br>8<br>Sched   | ortgages, i les, and ber liabilities (attachmers' capital account total liabilities  Lule M—RECONCI  1. Capital account at beginning of year  44,483,47  2,000,00  | (attach schedule) onds payable in 1 years schedule) onts and capital capital 2. Capital contributed during year 214,000,00   | r or more   | ACCOUNTS  4. Ordinary income (loss) from time 27, page 1  (12,875.50)  | 5. Losses not include in column 4, plus  | data butana                                      | 7. Capital account of end of year 245,607.9   |
| 7 Mo<br>8 Ott<br>9 Far<br>iched<br>(a)<br>(b)  | origages, i les, and beer liabilities (attachmers' capital accountries' capital accountries' countries lule M—RECONCI  1. Capital account at beginning of year  44, 483, 47  | (attach schedule) conds payable in 1 year schedule) and capital  LIATION OF PARTI  2. Capital contributed during year  | r or more   | 4. Ordinary income (loss) from line 27, page 1   | 5. Losses not include in column 4, plus  | data butana                                      | 7. Capital account of end of year 245,607.9 2,000.0   |
| 7 Mo<br>8 Ott<br>9 Fac<br>to<br>Sched  | ortgages, i les, and ber liabilities (attachmers' capital account of liabilities.  Iule M—RECONCI  1. Capital account at beginning of years  44,483,47  2,000,00  7,850,02   | (attach schedule) onds payable in 1 years schedule) onts and capital capital 2. Capital contributed during year 214,000,00   | r or more   | ACCOUNTS  1. Ordinary recome (loss) from time 27, page 1  (12,875,50)  (2,272,15)  | 5. Losses not include in column 4, plus  | data butana                                      | 7. Capital account at end of year 245,607.9 2,000.0   |
| 7 Mo<br>8 Ott<br>9 Far<br>10<br>Sched<br>(a)<br>(b)<br>(c)<br>(d)<br>(e)   | origages, i les, and bher liabilities (attachmers' capital accountrates lule M—RECONCI  1. Capital account at beginning of year  44,483,47  2,000,00  7,850,02   | (attach schedule) onds payable in 1 years schedule) onts and capital onto the contributed during year 214,000.00   | NERS' CAPITAL /  In column of plus mon- taxable income  | 4. Ordinary income (loss) from line 27, page 1 (12,875,50) (2,272,15)  | 54,426.88  5. Losses moi include in column 4, plus unallowable deduction                       | distributions                                    | 7. Capital account of end of year 245,607.9 2,000.0 43,577.8  |
| 7 Mo<br>8 Ott<br>9 Far<br>10<br>Sched<br>(a)<br>(b)<br>(c)<br>(d)<br>(e)   | origages, i les, and bher liabilities (attachmers' capital account total liabilities lule M—RECONCI  1. Capital account at beginning of year  44,489,47  2,000,00  7,850,02  | (attach schedule) onds payable in 1 years schedule) onts and capital c | NERS' CAPITAL /  In column of plus mon- taxable income  | 4. Ordinary income (loss) from line 27, page 1 (12,875,50) (2,272,15)  | 54,426.88  5. Losses moi include in column 4, plus unallowable deduction                       | data butana                                      | 291,659.23  7. Capital account of end of year  245,607.9  2,009.0  43,577.8   |
| 7 Mo<br>8 Otte<br>9 Factor<br>Sched  | origages, i les, and ber liabilities (attachmers' capital account total liabilities)  1. Capital account at beginning of years  44,483,47  2,000,00  7,850,02  54,333,49  ule N—COMPUTA  | (attach schedule) onds payable in 1 years schedule) onts and capital onto the contributed during year 214,000.00   | NERS' CAPITAL / 3. Income not included in celumn 4 plus non-tasable income  | (2,272.15) (15,147.65)   | 5. Losses mol include in column 4, plus unallowable deduction                                  | distributions  distributions                     | 291,659.23  7. Capital account of end of year  245,607.9  2,009.0  43,577.8   |
| 7 Mo<br>8 Oth<br>9 Face<br>(a)   | origages, i les, and ber liabilities (attachmers' capital account of liabilities.  Iule M—RECONCI  1. Capital account at beginning of year  44,483,47  2,000,00  7,850,02  54,333,49  Iule N—COMPUTA   | (attach schedule) conds payable in 1 yea schedule) unts and capital  2. Capital contributed during star  214,000.00  38,000.00   | NERS' CAPITAL / 3. Income not included in column 4 plus non-tissable income  NINGS FROM SE  | (2,272,15) (15,147.65) (18, page 1)  | 5. Losses mol include in column 4, plus unallowable deduction                                  | distributions  distributions                     | 291,659.23  7. Capital account at end of year  245,607.9  2,009.0  43,577.8  291,185.8  0  (15,147.65                     |
| 7 Mo<br>8 Oth<br>9 Face<br>(a)   | origages, i les, and ber liabilities (attachmers' capital account of liabilities.  Iule M—RECONCI  1. Capital account at beginning of year  44,483,47  2,000,00  7,850,02  54,333,49  Iule N—COMPUTA  dinary income increase d. Paymer is to partie  | (attach schedule) onds payable in 1 years schedule | NERS' CAPITAL / 3. Income not included in column 4 plus non-taxable income  NINGS FROM SE (line 27 plus line 18 prest (line 14, page  | 4. Ordinary income (loss) from fine 27, page 1 (12,875.50) (12,875.50) (15,147.65) (15,147.65) (16, page 1)  | 5. Losses mol include in column 4, plus unallowable deduction                                  | distributions  distributions                     | 291,659.23  7. Capital account of end of year  245,607.9  2,000.0  43,577.8  1 291,185.8  10  (15,147.65                  |
| 7 Moo 8 Oth 9 Fair 10 Moo 10 M | origages, intes, and be reliabilities (attachmers' capital account total liabilities)  Intel M—RECONCI  I. Capital account at beginning of year  44,483,47 2,000,00  7,850,02  54,333,49  Intel M—COMPUTA dinary income increased in Payments to particular total income sale total  | (attach schedule) conds payable in 1 year schedule)  | NERS' CAPITAL A  3. Income not included in celumn 4 plus non-taxable income  NINGS FROM SE  (line 27 plus line 1 erest (line 14, page erty other than capital)                            | 4. Ordinary income (loss) from line 27, page 1  (12,875,50)  (2,272+15)  (15,147.65)  (LF-EMPLOYMENT.  18, page 1)  11   | 5. Losses mol include in column 4, plus unallowable deduction.  (See instruction 1)            | distributions  distributions                     | 291,659.23  7. Capital account of end of year  245,607.9  2,000.0  43,577.8  1 291,185.8  10  (15,147.65                  |
| 7 Moo 8 Oth 9 Fair 10 Moo 10 M | origages, intes, and be reliabilities (attachmers' capital account total liabilities)  Intel M—RECONCI  I. Capital account at beginning of year  44,483,47 2,000,00  7,850,02  54,333,49  Intel M—COMPUTA dinary income increased in Payments to particular total income sale total  | (attach schedule) onds payable in 1 years schedule) onts o   | NERS' CAPITAL A  3. Income not included in celumn 4 plus non-taxable income  NINGS FROM SE  (line 27 plus line 1 erest (line 14, page erty other than capital)                            | 4. Ordinary income (loss) from line 27, page 1  (12,875,50)  (2,272+15)  (15,147.65)  (LF-EMPLOYMENT.  18, page 1)  11   | 5. Losses mol include in column 4, plus unallowable deduction.  (See instruction 1)            | distributions  distributions                     | 291,659.23  7. Capital account of end of year  245,607.9  2,000.0  43,577.8  1 291,185.8  10  (15,147.65                  |
| 7 Moo 8 Oth 9 Fair 10 Moo 10 M | origages, intes, and be reliabilities (attachmers' capital account total liabilities.  Intel M—RECONCI  1. Capital account at beginning of year  44,483,47 2,000,00  7,8850,02  54,3333,49  Intel N—COMPUTA dinary income increased. Payments to particular total  | (attach schedule) conds payable in 1 year schedule)  | NERS' CAPITAL / 3. Income not included in celemn 4 plus non-taxable income  NINGS FROM SE (line 27 plus line 1 erest (line 14, page orty other than capital constitute net earn)          | 4. Ordinary income (loss) from line 27, page 1  (12,875,50)  (2,272,15)  (15,147.65)  (LF-EMPLOYMENT.  18, page 1)  10, page 1, page 1 | 54,426.88   5. Losses moi include in column 4, plus unallowable deduction  (See instruction 1) | on for Schedule N                                | 291,659.23  7. Capital account of end of year  245,607.9  2,000.0  43,577.8  1 291,185.8  10  (15,147.65                  |
| 7 Moo 8 Oth 9 Fair 10 Moo 10 M | origages, intes, and be reliabilities (attachmers' capital account total liabilities.  Intel M—RECONCI  1. Capital account at beginning of year  44,483,47  2,000,00  7,850,02  54,333,49  Intel N—COMPUTA dinary income increased.  Net loss from sale total.  Total  Nonqualifying dispersions of line 4, Nonqualifying dispersions.   | (attach schedule) onds payable in 1 years schedule)  | NERS' CAPITAL A  3. Income not included in celumn 4 plus mon-taxable income  ENINGS FROM SE  ((line 27 plus line ))  erest (line 14, page erty other than capital constitute net earning) | 4. Ordinary income (loss) from line 27, page 1  (12,875,50)  (2,272,15)  (15,147.65)  (LF-EMPLOYMENT.  18, page 1)  10, page 1, page 1 | 54,426.88   5. Losses moi include in column 4, plus unallowable deduction  (See instruction 1) | on for Schedule N                                | 291,659.23  7. Capital account of end of year  245,607.9  2,000.0  43,577.8  1 291,185.8  10  (15,147.65                  |
| 7 Moo 8 Ott 9 Factor 10 Otto 1 | origages, intes, and beer liabilities (attachmers' capital accountries (attachmers' capital accountries).  Intel M—RECONCI  1. Capital account at beginning of years  44,489,47  2,000,00  7,850,02  54,333,49  Jule N—COMPUTA  Jule N—COMPUTA | (attach schedule) onds payable in 1 years schedule) onts and capital onts and capital of the capital cantributed during year 214,000.00 onts and one of the capital cantributed during year 214,000.00 onts and onts of the capital cantributed during year 214,000.00 onts and onts of the capital cantributed on the capital | NERS' CAPITAL  3. Income not included in column 4 plus non-taxable income  NINGS FROM SE  (line 27 plus line 1 erest (line 14, page inty other than capital constitute net earnil)        | 4. Ordinary income (loss) from line 27, page 1  (12,875,50)  (2,272,15)  (15,147.65)  (LF-EMPLOYMENT.  18. page 1)  11)  11 at assets (line 10, page ings from self-employment)  | 5. Losses mot include in column 4, plus unallowable deduction  (See instruction 1)             | on for Schedule N                                | 291,659.23  7. Capital account of end of year  245,607.9  2,009.0  43,577.8  1291,185.8  (15,147.65)  14,994.00  (153.65) |
| 7 Mo<br>8 Ott<br>9 Fait<br>00<br>Gisched<br>1 Orc<br>2 Add<br>3<br>4<br>5 Les<br>6<br>6<br>7<br>7  | origages, intes, and beer liabilities (attachmers' capital accountries (attachmers' capital accountries).  Intel M—RECONCI  1. Capital account at beginning of years  44, 489, 47, 2,000,00  7,850,02  54,333,49  Total account at beginning of years  1,43,489,47  2,000,00  7,850,02  1,43,489,47  2,000,00  1,54,333,49  Total accountries to particulate accountries to particulate accountries from a limiter act (see institute trentals from a limiter act (see institute trentals from a limiter accountries).   | (attach schedule) onds payable in 1 years schedule | NERS' CAPITAL  3. Income not included in column 4 plus non-taxable income  ININGS FROM SE  (line 27 plus line 1 erest (line 14, page rrty other than capital constitute net earning)      | 4. Ordinary income (loss) from line 27, page 1  (12,875,50)  (2,272,15)  (15,147.65)  (15,147.65)  (15,147.65)  (15,147.65)  (15,147.65)  (15,147.65)  | S. Losses mot include in column 4, plus unallowable deduction  (See instruction 1)             | distributions  on for Schedule N  Loss  4,994.00 | 7. Capital account of end of year 245,607.9 2,000.0 43,577.8  |



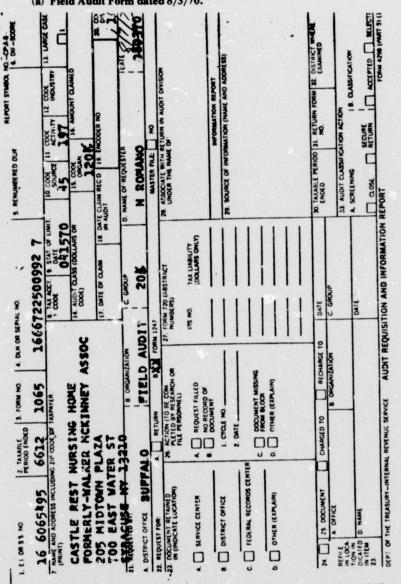
# BALANCE SHEETS - LINF 5 - OTHER CURRENT ASSETS WALKER McKINNEY ASSOCIATES - E. I. #16-6065495 Calendar year 1966

|                           | Beginning<br>of year | of year       |
|---------------------------|----------------------|---------------|
| Deposit                   | \$ 35,000.00         |               |
| Miscellaneous receivables | -                    | 665.40        |
| Loan receivable           |                      | 263,891,41    |
|                           | ¥ 35,000.00          | \$ 264,556.81 |

Exhibit 5 — 1966 Form 1065 (U.S. Partnership Return).



329
Exhibit 5 — 1966 Form 1055 (U. S. Partnersnip Return).
Field Audit Form dated 8/3/70.





(a) Field Audit Form dated 8/3/70.

| THANK AND ADDRESS INCLUDING I               |   | - 000€  | 011570                      | 45 1               | 12. CODE INDUSTRY     | 13. LARGE CAT |
|---|---|---|-----------------------------|--------------------|-----------------------|---------------|
| FORMERLY-WALKE                              | (CODE)  | SS (DOLLANS OR  | 120K                        |                    |                       |               |
| 205 MIDTOWN PL<br>700 EAST WATER            |   | 17. DATE OF CLAIM 18 DATE CLAIM RECO 19 ENCUDENTIAL IDATE |                             |                    |                       |               |
| DISTRICT OFFICE BUFFAL                      | O FIELD AUG   |   |                             | ROMANO             |                       | 080370        |
| REQUEST FOR:                                | A RETURN SON FOR  |   |                             | ACCOCIATE WITH RE  | URN IN AUDIT DIVISION | 1             |
| DOCUMENT RETAINED<br>IN (INDICATE LOCATION) | 26 ACTION (TO BE COM-<br>PLETED BY RESEARCH OR<br>FILE PERSONNEL)  A REQUEST FILLED |   | K LIABILITY<br>DLLARS ONLY) | UNDER THE NAME OF  | *                     | 181           |
| SERVICE CENTER  DISTRICT OFFICE             | MO RECORD OF DOCUMENT   |   |                             |                    | FORMATION REPORT      | RESS)         |
| DISTRICT OFFICE                             | 2. DATE   |   |                             |                    |                       | - 1           |
| OTHER (EXPLAIN)                             | D. OTHER (EXPLAIM)  | = =   |                             |                    |                       |               |
| 24. 25 DOCUMENT                             | CHARGED TO RECHARGE TO  | DATE<br>C. GROUP  | x                           | TAXABLE PERIOD 31  | NO. RETURN FORM 32 0  | XAMINED       |
| A CFFICE                                    | a. Chochization   |   |                             | AUDIT CLASSIFICATI | ON ACTION             | CATION        |
| TION IN-<br>DICATED D. NAME<br>IN ITEM      |   | DATE  |                             | 4                  | CURE I ACCEP          | TED   MILET   |

34 REMARKS AND INFORMATION OBTAINED

(1/8)

|  |  | TDATE                    |
|--|--|--------------------------|
| 35 APPRINTED BY ISCORT OF PROJECT TO THE | ASST CHIEF, AUDIT DIV                    | 080370                   |
|  | AUDIT REQUISITION AND INFORMATION REPORT | FORM 4298 (PART 2) () 70 |

## Exhibit 5 — 1966 Form 1065 (U.S. Partnership Return). (a) Field Audit Form dated 8/3/70.

| MANE AND ADDRESS INCLUDING  | ZIP CODE OF TAX  | PAL.   |            | CODE  | 04157                       | 3  | SOURCE<br>15       | 11. 000t<br>ACTIVITY<br>197 | 12. CODE<br>MCUSTRY | 13 LARGE CASE |
|---|--|--|------------|---|-----------------------------|--|--------------------|-----------------------------|---------------------|---------------|
| CASTLE REST MURSING HOME<br>PORMERLY-WALKER MCKINNEY ASSOC  |  |  |            | 14. AUDIT CL<br>COUE)   |                             | 120%   |                    |                             | 120.00              |               |
| 700 EAST WATE   | 17 SUR OF  | DATE CLAIM REC'D 19 ENCODER NO 20. CON AUDIT |            |   |                             |  |                    |                             |                     |               |
| L'ACQUESTES NY 1  |  | FIELD A                                      | UDIT       | 20  |                             | M  | ROMA               | NO                          |                     | 080370        |
| 2. REQUEST FOR  | A RETURN   | *200   | FORM 124   | 7   |                             |  | MASTER PH          |                             |                     |               |
| 3. DOCUMENT RETAINED IN (INDICATE LOCATION)  SERVICE CENTER   | TRETAINED TE LOCATION)  26. ACTION (TO BE COM- PEL LOCATION)  27. FORM PLITE BY RESAMPLE)  28. FORM PLITE BY RESAMPLE)  28. FORM PLITE BY RESAMPLE)  29. FORM PLITE BY RESAMPLE)  29. FORM PLITE BY RESAMPLE  29. FORM PLITE BY RE |  |            |   | X LIABILITY<br>OLLARS ONLY) | - 000  | DER THE N          | AME OF:                     | AUDIT DIVISION      |               |
|   | a. O NO RE   |  | 1-         |   |                             |  | INFORMATION REPORT |                             |                     |               |
| E DISTRICT OFFICE  1. CYCLE NO  2. DATE  FEDERAL RECORDS CENTER  C. DOCUMENT MISSING  C. FROM BLOCK |  |  | $\equiv =$ |   | 29.50                       | 29. SOURCE OF INFORMATION (NAME AND ADDRESS) |                    |                             |                     |               |
| O THER (EXPLAIN)  | <b>о.</b> _ отнея  | (EXPLAIN)                                    |            | $\equiv =$  |                             |  |                    |                             |                     |               |
| 24. 7 25. DOCUMENT  | G-VRGED TO   | RECHARGE                                     | 10         | ATE   |                             | 30. TAJ                                      | ABLE PERK          | NO.                         | RN FORM 32 DI       | STRICT WHERE  |
| REFILE IN LOCA  | Te come  |  |            | 23. AUDIT CLASSIFICATION ACTION  A SCREENING 18. CLASSIFICATION |                             |  |                    |                             |                     |               |
| TON IN DICATED D. NAME  |  | DATE   |            | A SCREENING SECURE   ACCEPTED SE                                |                             |  |                    |                             |                     |               |



|                                       |  | DATE                      |
|---------------------------------------|--|---------------------------|
| 35. APPROVED BY (SIGNATURE AND TITLE) | ASST CHIEF, AUDIT DIV                    | 080370                    |
|                                       | AUDIT REQUISITION AND INFORMATION REPORT | FORM 4298 (PART 4) (1 70) |

|            |  | Exhibit 6 — 1967 Form   | 1065 (U.S. Partnership   | Return).                  |   |
|------------|--|---|--|---------------------------|---|
| -          | 21065%   | 1   |  |                           | P EUNIAN .  |
| *          | S.S. Treasury Department   | 4 19500 3 TO FOR CALENDAR   | EAR 1967 or other taxable year b   | eginning                  | 1867 ×  |
| 1          | Internal Reverse Speets  |   | 1967, and anding   | ,19                       |   |
|            |  | M'Kinney :  | - Metzger  | ctal B                    | 9 Principal business activity.<br>(3ee General Inst. IQ |
|            |  | CASTLE REST NURS  | ING HOME   | (%)                       |   |
|            | 16-6065495   |   | McKinney Associate   |                           | Service   |
|            | county in which located  | Number and street   |  | 9′                        | E Principal product or                                  |
|            | Onondaga   | 116 East Castle   | Street   |                           | service   |
|            | ato business commenced   | City or town and State  | 1  | ZIP code                  |   |
|            | January 4,196  |   | rk   | 13205                     | Nursing Home  |
| •          | Was an Employer's Qu   | arterly Federal Tox Return, Form 94   | 1, filed for this business for any   | quarter in 19677          | 15 Yes   No   |
|            | Wes this partners locate   | ed within the boundaries of the city,<br>in business at the end of 19677 pg | town, etc., indicated above? .   |                           | Yes   No  |
| 141        | PORTANT—All applie   | cable lines and schedules must be   | filled in. If the lines on the   | schedules are not suffic  | nurship in business? 12                                 |
|            |  | or gross sales  |  |                           | 374,737,73  |
|            | 2 Less: Cost of  | goods sold (Schedule A) and/or  | operations (attach schedule  | 1                         | 444.471.45  |
|            | 3 Gross profit .   |   |  |                           | (69,733,72)   |
|            | 4 Income (loss)  | from other partnerships, syndic   |  |                           |   |
|            | 5 Nonqualifying  | dividends (attach list-see Inst   | ruction 5)   |                           |   |
| NCOME      | 6 Interest   |   |  |                           | 1,383.26  |
| 8          | 7 Rents (Schedu  |   |  |                           |   |
| Z          |  | sch schedule)   |  |                           |   |
|            | 9 Net farm prof  | t (loss) (Schedule F, Form 1040   | )  |                           |   |
|            |  | ) from sale or exchange of prope  | erty other than capital assets   | (line 16, Schedule D,     | i   |
|            |  | · · · · · · · · · · · · · · · · · · ·                                       |  |                           |   |
|            |  | (attach schedule)   |  |                           | 8,687.06  |
|            |  |   | · · · · · · · · · · · · · · · · · · ·  | (1088)                    | (59,663.40)   |
|            |  | ages (other than to partners) . artners—salaries and interest               |  |                           | 11,666.62   |
|            |  |   |  |                           | 660.00  |
|            | 15 Rent  | 10. 집안 100 100 100 100 100 100 100 100 100 10                               |  |                           | 31,834.50   |
|            |  | le J) ,   |  |                           | 32,556.14   |
| 2          |  | storm, shipwreck, other casualt   | 7.5  |                           |   |
| 9          |  | nedule H if reserve method is us  | 1/14   |                           | 1,000,00  |
| 5          |  |   | .10 6  |                           | 5,976.28  |
| DEDUCTIONS |  | Schedule I)   |  |                           | 68,079.42   |
| 5          | 22 Amortization (  | ettach schedule)  |  |                           | 664.00  |
|            |  | ch schedule)  |  |                           |   |
|            |  | ns, etc. (other than for partners   |  |                           |   |
|            |  | ins (Schedule J)  | the same of the sa |                           |   |
|            |  | deductions (lines 13 through 25)  |  |                           | 152,436.96  |
|            | edule A—COST OF  | e (loss) (line 12 less line 26).  | <del></del>  | · · · · (loss) '          | (212,100,36)  |
|            |  |   |  |                           |   |
|            |  | of year (if different from last ;   |  |                           |   |
|            | urchases   |   | • • • • • • • • •  |                           |   |
| A SECTION  | ost of labor.  | ithdrawn for personal use   | • • • • • • • • •  | <u> </u>                  |   |
|            | aterial and supplies   |   |  |                           |   |
|            | ther costs (attach sol   | redule)   |  | -                         |   |
| 0.0000     | otal of lines 1 through  |   |  | -                         |   |
|            | ss: Inventory at end   |   |  |                           |   |
|            |  | er here and on line 2 above .   |  | Schedule                  | 444,471.45  |
| "          | telbad of inventors  | aluation  |  | ) 🎚                       | The second second                                       |
|            | Under penalties of perjudent   | ry, I de clare that I have beamined the correct and complete If prepare     | is return. Including accompanying  | g schedules and statement | s, and to the bist of my                                |
| hich       | he has any knowledge.  | 1.17,   | In Y.V.  | and officer work is bost  | 1/2/10  |
|            |  | Signature of parts  | Machiley   |                           | 4/1/68  |
|            | al.  |   | 0  |                           | APR 5 1958  |
|            | Sanature of preparer   | other than pertner or member  | rnst & Ernst. Syr  | acuse, New York           | Ditt.   |
|            |  | (/7/  |  | . —————                   | 4 ;   |
| ,          | 1  | #/ (217)  |  |                           |   |
| 2.         | //   | 2   |  |                           |   |
|            | 6.1  | 16 10   | :  |                           |   |
| -          | The state of the s | 7   |  |                           |   |

|                |                                       |  | •                                       |            |                |           |  |                  |                                    | (4)  | (L)                          |   |
|----------------|---------------------------------------|--|---|------------|----------------|-----------|--|------------------|------------------------------------|--|------------------------------|---|
|                | 065—1967<br>Lny Items spe             | ocially allocate   | ed to the partner                       | should be  | Included I     | n the op  | propriate (  | column of        | Sch-duk                            | K, inste   | ed of the                    | lines indicated b                               |
|                |                                       | OME FROM   |   | tion (J)   |                | •         |  |                  |                                    |  |                              |   |
| O.R.O.         | - III                                 |  | of location of property                 |            | •              | 120       | lacust of roa  | 1 Der            | procistica<br>plaia la<br>idula 1) | d. R<br>(osp<br>Scho                             | epairs<br>lain in<br>dule J) | 5. Other expenses<br>(explain in<br>Schedule I) |
|                |                                       |  |   |            |                |           |  |                  |                                    |  |                              |   |
|                |                                       |  | ••••••                                  |            |                |           | ······································   |                  | ··                                 | <del> </del>                                     | ••••••                       |   |
|                | <b></b>                               |  | ••••••••••••••••••••••••••••••••••••••  | ····       |                |           |  |                  |                                    | 1  |                              |   |
|                | ·····                                 | <del></del>  |   |            |                |           |  |                  |                                    | <del> </del>                                     |                              |   |
| Total          |                                       |  |   |            |                |           |  | +                |                                    | <del>                                     </del> |                              | г .   |
| Net I          | ncome (loss)                          |  | ss sum of column                        |            | 5). Enter      | n here a  | nd on pag  | • 1, line        | 7                                  |  |                              |   |
| chedu          |                                       |  | e Instruction                           | 19)        | Ame            | wat edded | to reserve   |                  |                                    |  | 1                            |   |
| Year           | 2. Trade solas e<br>ceivable outstand | and accounts ro-   | 3, Sales sa sco                         | real       | 4. Current yes | 1         | S. Recey   | orios            | L Amor                             | nt charged<br>it reserve                         | 7. 14                        | serve for bad debts<br>at end of year           |
| 962.           |                                       |  |   |            |                |           | <b>.</b>   |                  |                                    |  |                              |   |
| 963.           | <b></b>                               |  | 1967 was                                | the fir    | st yea         | r of      | operat   | ions             | ·····                              | ••• •••  |                              |   |
| 964 .<br>965 . |                                       |  |   |            |                |           |  |                  |                                    |  |                              |   |
| 966 .          | 40,777                                | 14   | 374,737.                                | 73         | 1,000          | 00        |  |                  |                                    | ····   |                              | 000.00  |
| 967 .          |                                       | and the second s | (See Instruction                        |            | 1,000          | .001      |  | <u> </u>         |                                    |  |                              | 000.00  |
|                | Amount of de                          |  | aimed on line 1 ab                      |            |                | and B     |  |                  |                                    |  |                              | 69. 079 //                                      |
| Belar          | Co-Emus no                            | ere and on pag   | je 1, line 21                           |            | mary of I      | cl        | ation  |                  | 5                                  | chedu!   |                              | 68,079.4  |
| -              |                                       | Straight fine  | Decilaing balance                       | Sem of the | bo             | 100       | THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NA | nel first year   | 1 0                                | ther (specify                                    | ,                            | Total   |
|                | Rev. Procs.                           |  |   |            |                | Tun-1     | 005  | 200              | 9                                  |  |                              |   |
| Other          | 1 and 65-13                           |  | 58,079.42                               |            |                |           |  |                  |                                    |  |                              | 68,079.42                                       |
|                |                                       | enation of Li  | ines 16, 17, and                        | d 25 on Pa | ge 1, and      | -         |  | and 5 of         | Schedul                            | le B   |                              | 0   |
| Line or        |                                       | Esplan   | ation                                   | 1 4        | e orei         | Line of   |  | £                | splaratio <b>s</b>                 |  | 1                            | Assess  |
| 16             | Schee                                 | dule   |   | 31.8       | 34.50          |           |  |                  |                                    |  |                              |   |
| 17             | Sche                                  | dule   | ······································  | 32 5       | 56.14          | •••••     |  |                  |                                    |  | -                            |   |
|                | - Dene                                |  |   |            |                |           |  |                  |                                    |  |                              |   |
|                |                                       |  |   |            |                |           |  | <b></b>          |                                    |  |                              |   |
|                |                                       |  | ······································  |            |                | •         |  | · <b>-</b> ····· |                                    | ·····  |                              |   |
| -              |                                       | ······································   | *************************************** |            |                |           | ****   |                  |                                    | •••••  |                              |   |
|                |                                       |  |   |            |                |           |  |                  |                                    |  |                              |   |
|                |                                       |  |   |            | <u>-</u> -     | •         | -  |                  |                                    |  |                              |   |

| Schee  | IN K-PARTNERS' SH  | ARES OF INCOM  | E, CREDI                              | ITS, DEDUC                                       | TIONS, ETC.     |                                | (6/3                                     | 3)  |
|--|--|--|---------------------------------------|--|-----------------|--------------------------------|--|---|
| 1. Ghe   | nome, address, and social security   | sumber of each periner                                     | 2. Percent                            |  |                 | SIS OF INVESTM                 | ENT IN PROP                              |   |
| internal   | nome, address, and social accurity<br>ate nonresident allom, M any.) W<br>to filled in another internal Re<br>I Revenue service center, specify of | renue district or in a                                     | ago of time<br>devoted to<br>business | (1) Life<br>Years                                | (II) Basis of   | (SII) Cost of<br>used property | (hr) included<br>in cel. (it) &<br>(itt) | (v) Amount to<br>col. (iv) selected<br>to be exampt |
| (w)  | Walker McKinney  | 380-26-7053  | Part                                  | 4 or more but<br>less than 6                     |                 |                                |  |   |
| (-,  | 47 East 87th Str   | eet  |                                       | 6 or more but<br>loss then 8                     |                 |                                |  |   |
|  | New York, New Yor  | rk 10028   | 1                                     | 8 or more  | 63.750.00       | 42,50 ,00                      |  |   |
|  | Theodore Metzger   | 096-14-804   | 7 Part                                | 4 or more but<br>lose than 8                     | 221/20100       |                                |  |   |
| (0)  | 206 Fellows Avenu  |  | 1.04.                                 | er more but<br>less than 8                       | <b> </b>        |                                |  |   |
|  | Syracuse, New Yor  |  |                                       | I or more  |                 |                                |  |   |
|  |  |  | 411                                   |  |                 |                                |  |   |
| And the Street of  | Thomas Fahey 09  |  | All                                   | I or more but                                    |                 |                                |  |   |
| and the second second  | 415 Stretford St   |  |                                       | 6 or more but<br>less than 8                     |                 |                                |  | <u>·</u>  |
|  | Syracuse, New Yor  | - 1  |                                       | A or more  |                 |                                |  | <u>_</u>  |
|  | George Simpson M.  | D. 001-12-7  | 129                                   | 4 or more but<br>less than 6                     |                 |                                |  |   |
|  | 592 Park Avenue  |  | Part                                  | 6 or more bet<br>less than 8                     |                 |                                |  |   |
|  | East Orange, New   | Jersey 0701  | 7                                     | 8 or more  | 11,250.00       | 7,500.00                       |  |   |
| (e)  |  |  | , .                                   | 4 or more but<br>less thee 6                     |                 |                                |  |   |
|  |  |  |                                       | 6 or more but<br>less then 8                     |                 |                                |  |   |
|  |  | •  | , .                                   | 8 or more  |                 |                                | , .                                      | •.  |
|  | Totals   |  |                                       | <del>'                                    </del> | 75,000.00       | 50,000.00                      |  |   |
|  | 4. Ordinary Income<br>(loss)<br>(line 27, page 1)  | S. Additional first-                                       | -   6.                                | Payments to por                                  | tners-selectes  | 7. Qualifying                  | E. Not also                              | derm gale (loss) from                               |
|  |  | depreciation   |                                       | (Tine 14, p                                      | ego 1)          | (attack list)                  | sets (1                                  | rchange of capital so-<br>line 9, Schodule 0)       |
| (a) .  | (180, 285.30)  |  |                                       |  |                 |                                |  |   |
| <b>(a)</b> .   |  |  |                                       |  |                 |                                |  |   |
| (c) .  |  |  |                                       | 11,6   | 66.62           | ·········                      |  |   |
| (a) .  | ( 31,815,06)   |  |                                       |  |                 |                                |  |   |
| (e) .<br>Totals  | (212 100 26)   |  |                                       | 11 6   | 66 62           | <del></del>                    |  | <del></del>   |
| 101818   | (212,100,36)<br>19. Net long-term gain (loss) from   | 10. Not eain (loss) o                                      | nder                                  | 11. Net earni                                    | 66.62           | 12. Contributions              | 13.                                      | Expense excessed                                    |
|  | sele or eachange of capital assets<br>(line 13, Schodule D)  | 10. Net gain (loss) e<br>section 1231<br>(line 6, Schodule | D                                     | self-employ<br>(line 10, Sch                     | ment edule FD   | (see Sch. K<br>Instructions)   | (see Se                                  | allowance.  |
|  |  |  |                                       | (Loss  |                 |                                |  | 1,552.61  |
| (a) ·  |  | •••••••  |                                       | None   |                 |                                |  | 1,,,,,,,,   |
| (e) .  |  |  |                                       |  | 66.62           | •                              |  | 610.76  |
| · .  |  |  |                                       | (Loss  |                 |                                |  | 747,08  |
| (e) .  |  |  |                                       |  |                 |                                |  |   |
| Totals   |  |  |                                       | Loss   | ) — . — —       | : <u> </u>                     | <b>1000000</b>                           | Property  |
| NOTE:  | See the instructions for othe  | r Items rec - nd to I                                      | be reported                           | d separately.                                    |                 |                                |  |   |
|  | there any substantial change   |  | determin                              | ing quantities                                   | costs or valual | ions between the               | opening and c                            | losing inventories?                                 |
|  | O No 80. N "Yes," attac  |  |                                       |  |                 |                                |  |   |
| K Wes  | e you liable for filing Forms 1  | 1096 and 1099 or 10  | 87 for the                            | calendar year                                    | 19677 Yes [5]   | No 🗆                           |  |   |
|  | "Yes," where were they filed   |  |                                       |  |                 | ····                           | ··                                       |   |
| P (5 4) (500) (500)  | my member of the partnersh   |  |                                       |  |                 |                                |  | □ YES € NO  |
|  | my member of the partnershi  |  |                                       | <b></b>  |                 |                                |  | = =   |
| N DIG  | "YES," see General Instruc   | taxable year, have a                                       |                                       |  |                 |                                |  | TIES BIND   |
|  | you claim a deduction for  |  |                                       |  |                 |                                |  | in that question.)                                  |
|  | A hunting lodge  |  |                                       |  |                 |                                |  | room or suite [].                                   |
|  | working ranch or farm .  |  |                                       |  |                 |                                |  | used by partners,                                   |
|  | fishing camp D   |  |                                       |  | customers, èn   | nployees, or mer               | mbers of their                           | families? (Other                                    |
|  | (Other than where operation  |  |                                       |  | than use by     | partners or emp                | loyees while h                           | business travel                                     |
|  | principal business.)   | 1  | YES !                                 |  |                 |                                |  | I YES ES NO   |
| DESCRIPTION OF THE PARTY OF THE | Vacations for partners or i  |  |                                       |  | Attendance of   | members of portr               | ners' families o                         | r your employees'                                   |
|  | playees or members of th   | elr families? (Othe  | r than va                             | cution   | families at con | tions or busine                | ess mootings?                            | TES ES NO   |
|  | pey reported on Form W-2   | 4) (   | YES 1                                 | KI NO !  |                 |                                |  | - 1-11:11-4 ·                                       |
|  |  |  | STATE OF THE STATE OF                 |  |                 |                                |  |   |

|  |                       |  |   |                |   |             | Lad of las  | .bb  |
|--|-----------------------|--|---|----------------|---|-------------|---|--|
|  |                       |  | Beginning of  | -              |   |             | Amount  | Total  |
|  | ASSET8                |  | Amoust  |                | Total CO  |             | AMOUNT  | 3,746.35   |
| 1 Cash   |                       |  |   |                | 987 50  |             | 777.14  | 3,740.33   |
| 2 Trade notes and accoun   | nts receivable        |  |   |                |   |             | .000,00   | 39,777.14  |
| (a) Less ellowance fo  | or bad debts          |  |   | ······         |   |             | .000.00   | 3,380.57   |
| 8 Inventories  |                       |  |   |                |   |             |   | 3,360.37   |
| Govt obligations: (a) U  | J.S. and Instrumenta  | lities   |   | 5              |   |             | ·····   |  |
| (b) State, subdivision   | ns thereof, etc       |  |   |                |   |             |   | 17,528.71  |
| 5 Other current assets (a  | ttach schedule)       |  |   | 264            | ,556,81   |             |   |  |
| 6 Mortgage and real estate   | loans                 |  |   |                |   |             |   |  |
| 7 Other Investments (attach  | ch schedule)          |  |   |                |   |             |   |  |
| Buildings and other fixed  | depreciable assets    |  | 8,614,92  |                | ,614.92   | 98          | 2,934.29<br>8,079.42                                  | 914.854.87   |
| (a) Less accumulated   | depreciation          | • • • • -  |   | 16             | ,014.72   | - 61        | 5,073.42  | 214,034.07   |
| Depletable assets  |                       | • • • • •  | .,  |                |   |             | <del>-</del>  | 24   |
| (a) Less accumulated   |                       |  |   |                |   |             |   | 62 660 26  |
| Land (net of any amo   |                       |  |   |                |   |             |   | 63.558.36  |
| I Intangible assets (amor  |                       | • • • • •  | 7,500.00  |                |   |             |   | 47,851.31  |
| (a) Less accumulated   |                       |  |   |                | ,500.00   |             |   | 47,031.31  |
| 2 Other assets (attach sch   | hedule)               |  |   | -101           | (50.33  |             |   | ,090,697.31  |
| Total assets .   |                       |  |   | 291            | 659.23  |             |   | ,000,001.01  |
|  | ES AND CAPITAL        |  |   |                | /72 20  |             |   | 120,061.75   |
| Accounts payable   |                       |  | 4 .   |                | 473.39  |             |   | 120,001.73   |
| 5 Mortgages, notes, and b  |                       | than 1 year .  | ,,  |                |   |             |   | 23,490.38  |
| 6 Other current liabilities  |                       |  |   |                |   |             |   | 849, 279.98  |
| 7 Mortgages, notes, and be   | onds payable in 1 yea | r or more  |   |                |   |             |   | 047,217.70   |
|  |                       |  |   |                |   |             |   |  |
| 8 Other Gabilities (attach   | schedule)             |  |   |                | 105 06  |             |   | 97 865 20  |
| 8 Other Gabilities (attach<br>9 Partners' capital accou  | schedule)             | :::::  |   |                | 1,185.84  |             |   | 97,865.20  |
| 8 Other liabilities (attach<br>9 Partners' capital account<br>Total liabilities a  | schedule)             |  | CCOUNTS   |                | 1,185.84  |             |   | 97,865.20<br>1,090,697.31  |
| 8 Other liabilities (attach<br>9 Partners' capital accou<br>0 Total liabilities of<br>ichedule M—RECONCII  | schedule)             | NERS' CAPITAL A  |   | 29             | 659.23  | ded         | -   | .090,697.31  |
| 8 Other liabilities (attach<br>9 Partners' capital accou<br>1 Total Labilities a   | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  | 4. Income not inc<br>le colume 3 plus<br>tazable incom  | 29             |   | ded is      | 6. Withdrawsk and databulunas                         | 7. Capital account a   |
| B Other liabilities (attach 9 Partners' capital accou 1 Total liabilities a 1 Chedule M—RECONCII  1. Capital account at beginning of year  | schedule)             | NERS' CAPITAL A  |   | 29             | 659.23  | ded is      | 6. Withdrawsk and distributions                       | 7. Capital account a end of year   |
| B Other liabilities (attach 9 Partners' capital account total liabilities at chedule M—RECONCII  1. Capital account at beginning of year  245,607.97.  | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  |   | 29             | 659.23  | ded is      | distributions.  | 7. Capital account a   |
| B Other liabilities (attach 9 Partners' capital account total liabilities of chedule M—RECONCII  1. Capital account at beginning of year  245,607.97. 2,000.00   | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  (180, 285, 30)  |   | 29             | 659.23  | ded is      | 25, 223, 2  | 7. Capital account a cod of year 18 83,874.3 2,000.0                                       |
| 8 Other liabilities (attach 9 Partners' capital account Total Liabilities of Chedule M—RECONCII  1. Capital account at beginning of year  24 5 , 607 . 97 . 2 , 000 . 00   | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  |   | 29             | 659.23  | ded its     | distributions.  | 7. Capital account a cod of year 18. 83,874,3  |
| b Other liabilities (attach p Partners' capital account total liabilities of chedule M—RECONCII  1. Capital account at beginning of year  245,607.97. 2,000.00.  6) 43,577.87.   | schedule)             | NERS' CAPITAL A  3. Or Ginary income (Data) from line 27, page 1  (180, 285, 30)  (31,815,06)  |   | 29             | 659.23  | ded its     | 25, 223, 2  | 7. Capital account a cod of year 2,000.0   |
| 8 Other liabilities (attach 9 Partners' capital account total liabilities of chedule M—RECONCII  1. Capital account at beginning of year.  245, 607. 97. 2,000.00  43,577.87.  (c) 43,577.87.  | schedule)             | NERS' CAPITAL A  3. Ordinary income (ons) from line 27, page 1  (180, 285, 30)  (31,815,06)  | 4. Income not inc<br>le column 3 plus<br>tazable incom  | 29             | 659, 23   | is<br>Local | 25, 223, 2<br>5, 522.0<br>31,745.2                    | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.8 28. 97,865.2               |
| B Other liabilities (attach 9 Partners' capital account total liabilities of chedule M—RECONCII  1. Capital account at beginning of year.  245, 607. 97. 2,000.00  43,577.87.  c)  | schedule)             | NERS' CAPITAL A  3. Ordinary income (ons) from line 27, page 1  (180, 285, 30)  (31,815,06)  | 4. Income not inc<br>le column 3 plus<br>tazable incom  | 29             | 659.23  Lesses not incl in column 3, pi unallowable deduc | is<br>Local | 25, 223, 2<br>5, 522.0<br>31,745.2                    | 7. Capital account a ead of year 18. 83,874.3 2,000.0                                      |
| B Other liabilities (attach partners' capital account Total liabilities of the Chedule M—RECONCII  1. Capital account at beginning of year about 1. 245, 607.97. 2,000.00  c)  | schedule)             | NERS' CAPITAL A  3. Orámary income (loss) from line 27, page 1  (180, 285, 30)  (31, 815, 06)  (212, 100, 36)  RNINGS FROM SE  | 4. Income not incle to column 3 plus taxable incom  | 29             | 659, 23   | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.8 28. 97,865.2               |
| B Other liabilities (attach partners' capital account total liabilities of the control of the co | schedule)             | NERS' CAPITAL A  3. Orámasy income (loss) from line 27, page 1  (180, 285, 30)  (31,815.06)  (212,100.36)  RNINGS FROM SE rs (line 27 plus line 1 terest (line 14, page  | 4. Income not inc le coleme 3 plus tarable incom  ELF-EMPLOYM  18, pege 1)                            | 29             | \$ Lesses not inclin column 3, piu natiowabis decur       | tion        | 25, 223, 2<br>5, 522.0<br>31,745.2                    | 7. Capital account a end of year  18. 83,874.3 2,000.0 11,990.6 18. 97,865.2               |
| 8 Other liabilities (attach 9 Partners' capital account Total Liabilities of Chedule M—RECONCII  1. Capital account at beganing of year  245, 607.97. 2, 000.00.  6) . 43, 577.87.  6) . 291, 185.84.  Schodule N—COMPUTA.  1 Ordinary Income Increase 2 Add: Payments to particular account in the control of the computation of the computatio | schedule)             | NERS' CAPITAL A  3. Orámasy income (loss) from line 27, page 1  (180, 285, 30)  (31,815.06)  (212,100.36)  RNINGS FROM SE rs (line 27 plus line 1 terest (line 14, page  | 4. Income not inc le coleme 3 plus tarable incom  ELF-EMPLOYM  18, pege 1)                            | 29             | \$ Lesses not inclin column 3, piu natiowabis decur       | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.6 19. 97,865.2 N) (212,100.3 |
| 8 Other liabilities (attach 9 Partners' capital account Total Liabilities of Chedule M—RECONCIL  1. Capital account at Beganning of year  245, 607, 97, 2,000,00  c) 43,577,87  c) 291,185,84  Schodule N—COMPUTA  1 Ordinary Income Increase Add: Payments to part Add Payments to part Add Total   | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  (180, 285, 30)  (31,815.06)  (212,100.36)  RNINGS FROM SE (line 27 plus line 1 terest (line 14, page porty other than capitum of the cap | 4. Income not inc le coleme 3 plus tazable incom  ELF-EMPLOYM  18, pege 1)  1)  11                    | 29             | \$ Lesses not inclin column 3, piu natiowabis decur       | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a ead of year 18. 83,874.3 2,000.0                                      |
| 8 Other liabilities (attach 9 Partners' capital account Total Liabilities of Chedule M—RECONCII  1. Capital account at beginning of year 1.  24 5 607.97.  2 000.00  3 43 577.87  6 291,185.84  Contails N—COMPUTA  1 Ordinary Income Increase 2 Add: Payments to partners to partners at least 1.   | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  (180, 285, 30)  (31,815.06)  (212,100.36)  RNINGS FROM SE (line 27 plus line 1 terest (line 14, page porty other than capitum of the cap | 4. Income not inc le coleme 3 plus tazable incom  ELF-EMPLOYM  18, pege 1)  1)  11                    | 29             | \$ Lesses not inclin column 3, piu natiowabis decur       | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.6 19. 97,865.2 N) (212,100.3 |
| 8 Other liabilities (attach 9 Partners' capital account total liabilities of Schedule M—RECONCII  1. Capital account at beganning of year (a) . 245,697.97. 2,000.00 (b) . 43 a 577.87 (c) . 291,185.84 (c) . 291, | schedule)             | NERS' CAPITAL A  3. Orainary income (loss) from line 27, page 1  (180, 285, 30)  (31,815.06)  (212,100.36)  RNINGS FROM SE (line 27 plus line 1 terest (line 14, page borty other than capitudot constitute net earn)  | 4. Income not inc le coleme 3 plus tazable incom  ELF-EMPLOYM  18, pege 1)  1)  11                    | 29             | \$ Lesses not inclin column 3, piu natiowabis decur       | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.6 19. 97,865.2 N) (212,100.3 |
| 8 Other liabilities (attach 9 Partners' capital account Total liabilities of Chedule M—RECONCIL 1. Capital account at beganing of year 1. Capital account at the capital account at the capital account at the capital account at the capital account account at the capital account accou | schedule)             | NERS' CAPITAL A  3. Orainary income (loss) from line 27, page 1  (180, 285, 30)  (31,815.06)  (212,100.36)  RNINGS FROM SE (line 27 plus line 1 terest (line 14, page borty other than capitudot constitute net earn)  | 4. Income not inc le coleme 3 plus tazable incom  ELF-EMPLOYM  18, pege 1)  1)  11                    | 29             | \$ Lesses not inclin column 3, piu natiowabis decur       | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.6 19. 97,865.2 N) (212,100.3 |
| 8 Other liabilities (attach 9 Partners' capital account 10 Total liabilities of Schedule M—RECONCII 1. Capital account at beginning of year (a) . 245,607,97. (b) . 2,000.00 (c) . 43,577.87. (c) . 291,185.84  Schodule N—COMPUTA 1 Ordinary Income Increa 2 Add: Payments to part Net loss from sal Total . 5 Less: Portion of line 4, Nonqualifying different (see Inst Net rentals from 12 Net rentals from 12 Net rentals from 12 Net rentals from 12 Net rentals from 13 Net rentals from 15 Net | schedule)             | NERS' CAPITAL A  3. Ordinary income (loss) from line 27, page 1  (180, 285, 30)  (31, 815, 06)  (212, 100, 36)  RNINGS FROM SE  Is (line 27 plus line 1 terest (line 14, page party other than capitul ot constitute net earning)  | 4. Income not incle to column 3 plus texable incom  LELF-EMPLOYM  18, page 1)  1)  al assets (line 1) | 291 Juded noo- | \$ Losses not incline column 3, pi unaltowable deduc      | tion        | 25, 223, 2<br>5, 522, 0<br>31, 745, 2<br>for Schedule | 7. Capital account a end of year  18. 83,874.2 2,000.0 11,990.6 19. 97,865.2 N) (212,100.3 |



#### SCHEDULES

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967.

Change in partnership name

Cost of operations

Other income

Interest expense

Taxes

Amortization .

Depreciation

Other current assets

Other assets

Other current liabilities



#### CHANGE IN PARTNERSHIP NAME

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967

The partnership name and address was formerly as follows:

Walker McKinney Associates 205 Midtown Plaza 700 East Water Street Syracuse, New York 13210

The U. S. Partnership Return of Income for December 31, 1966 was filed under the above partnership name and address.

The partnership name was changed to Castle Rest Nursing Home by an amendment to the articles of partnership and the business address of the partnership is now 116 East Castle Street, Syracuse, New York 13205.



## SCHEDULES

#### CASTLE REST NURSING HOME - E.I. #16-6065495

## December 31, 1967

#### COST OF OPERATIONS

| Salaries and wages  | \$229,179.16 |
|---|--------------|
| Operating supplies and expenses:  |              |
| Nursing \$12,801.   |              |
| Dietary - contractual services and expenses 97,495.   | .45          |
| Housekeeping 24,332.  |              |
| Building operation 21,129.  |              |
| Social service 846.   |              |
| . General and administrative 58,686.  |              |
|   | \$444,471.45 |
| OTHER INCOME  |              |
| OTHER INCOME  |              |
| Cafeteria sales   | \$ 5,239.93  |
| Commissions, pharmacy   | 344.91       |
| Physical therapy  | 3,090.11     |
| Miscellaneous   | 12.11        |
|   | \$ 8,687.06  |
|   |              |
|   |              |
| INTEREST EXPENSE  |              |
| Interest on conditional purchase contract   | \$ 3,417.12  |
| Interest on real estate mortgage  | 28,417.38    |
|   | \$ 31,834.50 |
|   |              |
| TAXES   |              |
|   |              |
| Taxes on real estate  | \$ 15,878.92 |
| Payroll taxes   | 16,677.22    |
|   | \$ 32,556.14 |
|   |              |
| AMORTIZATION  |              |
| NORTH TON   |              |
| Deferred financing expense - amortized over period of real estate mortgage note payable (19 years and 3 months from . |              |
| May 1, 1967):   |              |
| Cost  | \$ 19,243.95 |
| Amortization 1967 (8 months)  | 664.00       |
| Unamortized balance - December 31, 1967   | \$ 18,579.95 |
|   |              |



## DEPRECIATION

## CASTLE REST NURSING HOME - E.I. #16-6065495

## December 31, 1967

|                                       |                 | ASSET        |                              |
|---------------------------------------|-----------------|--------------|------------------------------|
|                                       | January 1, 1967 | Additions    | Balance<br>December 31, 1967 |
| Building                              | s —             | \$207.334.27 | \$207,334.27                 |
| Building improvements                 | 18,614.92       | 630,085.10   | 648,700.02                   |
| Furniture and equipment               |                 | 126,900.00   | 126,900.00                   |
| · · · · · · · · · · · · · · · · · · · | \$18,614.92     | \$964,319.37 | \$982,934.29                 |
|                                       |                 |              |                              |

|  |                 | ALLOWAN  | CES  |
|--|-----------------|--|--|
|  | January 1, 1967 | Provision  | Balance<br>December 31, 1967                         |
| Building<br>Building improvements<br>Furniture and equipment - | \$              | \$13,822.29<br>43,082.13<br>11,175.00<br>\$68,079.42 | \$13,822.29<br>43,082.13<br>11,175.00<br>\$68,079.42 |



#### SCHEDULES

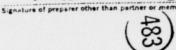
## CASTLE REST NURSING HOME - E.I. #16-6065495

## December 31, 1967

|   | Decemi                  | ber 31                   |
|---|-------------------------|--------------------------|
| OTHER CURRENT ASSETS  | 1966                    | 1967                     |
| Sundry accounts receivable  | \$264,556.81            | \$ 7,909.77              |
| Current portion of deferred interest and other prepaid items                |                         | 0 (10 0)                 |
|   | \$264,556.81            | 9,618.94<br>\$17,528.71  |
| OTHER ASSETS  |                         |                          |
| Long-term portion of deferred interest<br>Deferred financing expenses, less | \$                      | \$29,271.36              |
| amortization  | 7,500.00<br>\$ 7,500.00 | 18,579.95<br>\$47,851.31 |
| OTHER CURRENT LIABILITIES   |                         |                          |
| Salaries wages an! other compensation<br>Payroll taxes withheld and accrued | \$ <u>—</u>             | \$12,269.63<br>11,220.75 |
|   | \$                      | \$23,490.38              |

Exhibit 6 - 1967 Form 1065 (U. S. Partnership Return). (a) additional copy of return. U.S. Partnersing Return of Income - mm 1065 FOR CALENDAR YEAR 1967 METZGER 16-6065495 B County in which located 116 East Castle Street Onondaga City or town and State C Date business co Nursing Home 13205 Syracuse, New York January 4,1965 Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1967? . . . S Yes [] No G is this bysiness located within the boundaries of the city, town, etc., Indicated above? . M Was this partnership in business at the end of 1967? PR Yes 7 No; 1 How many months in 1967 was this partnership in business at the end of 1967? IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction R. 374,737,73 444.471.45 6 2 Less: Cost of goods sold (Schedule A) and the operations (attachy (69,733,72) 4 Income (loss) from other partners fire gredigates ofth fattach statement) . Date 1,383.26 6 Interest . . . . . . . . . . ·Date 8 Royalties (attach schedule) . . . . 9 Net farm profit (loss) (Schedule F, Form 1040) . . 10 Net gain (loss) from sale or exchange of property other than capital assets (line 16, Schedule D, Form 1065) . . . . . . 8,687.06 11 Other income (attach schedule) . (59,663.40) TOTAL Income (lines 3 through 11) . 12 13 Salaries and wages (other than to partners) . . 11,666.62 14 Payments to partners--salaries and Interest 660.00 31,834.50 16 Interest (Schedule J) . . . . . . . 32,556.14 18 Losses by fire, storm, shipwreck, other casualty or theft (attach statement) . 1,000,00 19 Bad debts (Schedule H If reserve method is used) . . . 5,976.28\_\_ 68,079.42 21 Depreciation (Schedule I). . . . . . 664.00 22 Amortization (attach schedule) . . . . . 23 Depletion (attach schedule) . . . . . . . . . 24 Retirement plans, etc. (other than for partners-see Instruction 24) . . 152,436.96 TOTAL deductions (lines 13 through 25) . (212.100.36)27 Ordinary income (loss) (line 12 less line 26) . . Schedule A-COST OF GOODS SOLD 1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) . . Less: Cost of items withdrawn for personal use . 3 Cost of labor . . . . . . . . . 4 Materia' and supplies . . . . 5 Other costs (attach schedule) . . 6 Total of lines 1 through 5 . . . . . 7 Less: Inventory at end of year. 8 Cost of goods sold. Enter here and on line 2 above (Method of inventory valuation . Under ponalties of perjury, I declare that I have examit knowledge and belief it is true, correct, and complete. If p which he has any knowledge.

Ernst & Ernst, Syracuse, New York



alan & 13

| OTE:                                       | Any Items of<br>Schedules B                             |   |  |  |   |  |  |   |                  |                             |                                |  |
|--|---|---|--|--|---|--|--|---|------------------|-----------------------------|--------------------------------|--|
| iched                                      | ule B-INC   | OME FROM  | RENTS  |  |   |  |  |   |                  |                             |                                |  |
|  |   | 1. Kind an  | d location of property   |  |   | 2  | Amount of rest                         | 3. Depre<br>(explain<br>Schedu                  | cistios<br>in ia | 4. Res<br>(expla-<br>Schedu | pairs<br>in in                 | (explain in<br>Schedole I)             |
|  |   |   |  |  |   |  |  |   |                  |                             |                                |  |
|  |   |   |  |  |   |  |  |   |                  |                             |                                |  |
|  | <b>.</b>  |   |  | ••••   |   |  |  | ļ   |                  |                             | •                              |  |
|  |   |   | •••••  | ••••••   | ·····   |  | ······································ | ļ   |                  |                             | •••••                          |  |
|  |   | ·   |  |  |   |  |  |   |                  |                             |                                |  |
| Tota                                       |   |   |  |  |   |  |  | l   |                  |                             |                                |  |
|  |   | (column 2 le  | e Instruction  |  | and 5). E   | nter here  | and on page                            | 1, fine 7                                       | <u>· · ·</u>     | · · ·                       | • • •                          | <u> </u>                               |
|  |   |   | e insudction   | 13)  | <u> </u>  | Amount side  | d to reserve                           |   | 6. Amoun         |                             | Ι,                             | serve for had deb                      |
| . Year                                     | servable outstand                                       | and accounts re-  | 3. Sales on acc  | oust   | 4. Currer<br>provi  | nt year's  | S. Recover                             |   | against i        |                             |                                | al end of year                         |
| 962 .                                      |   |   |  |  |   |  |  |   |                  |                             |                                |  |
| 963.                                       |   | ·····   | 1067   | +h- (  |   |  |  |   |                  |                             |                                | ······································ |
| 964 .                                      |   |   | 1967 was   | the 1  | irst y  | ear of   | operati                                | ons   |                  |                             | ··                             | <b></b>                                |
| 965 .                                      |   |   | ••••••••••   | •  |   |  | •••••                                  |   | •••••            | ·····                       | 1                              | ······                                 |
| 966 .                                      | 40,777  | .14   | 374,737.   | 73   | 1,0   | 00.00  |  |   |                  | _                           | 1,                             | 000.00                                 |
| ched                                       | ile I-DEPF  | RECIATION (   | See Instruction  | CONTRACTOR OF THE  |   |  |  |   |                  |                             |                                |  |
|  | Group and guidel OR — Description of pro additional fin | perty   | Cost or other basis at beginning of year OR Cost or other basis ation (do not incl | 3. Asse<br>in year<br>Date   |   | 4. Asset reta<br>in year (an<br>(applicable on<br>Proc. 62-  | remeste 1                              | Depreciation<br>ved or affowal<br>n prior years | 6. M             | puting R                    | Class line OR- ate (%) or life | 8. Depractation<br>this year           |
|  | Description of pro                                      | perty   | t beginning of year  OR  Cost or other basis                                       | 3. Asse<br>in year<br>Date   | t additions<br>(amount)<br>Of<br>acquired   | A Asset ret  | remeste 1                              | swells to bay                                   | 6. M             | puting   R                  | ate (%)                        | 8. Depreciation that year              |
| Total                                      | additional fin  | operty st year depreci  | at beginning of year OR -                       | 3. Asso<br>in year<br>Date<br>ude in its                                 | t addriens (sneunt) Of — — — — — — — — — — — — — — — — — —  | 4. Assat celus in year Can caspicable and Proc. 62.  | succession street                      | ved or allowal                                  | bie com<br>depr  | puting   R                  | ate (%) or life                | 8. Depraciation that year              |
| Total                                      | additional fin  | perty st year deprecial   | at beginning of year OR -                       | 2. Asse<br>in year<br>Date<br>ude in its                                 | is additions (should) Off ———————————————————————————————————                                       | 4. Assat celus year (an asspirate on applicable on applicable on Proc. 62.   | stion  Additional (sectoo              | erd or allowar                                  | Scł              | eciation R                  | ate (%) or life                | Uni yezi                               |
| Total  Total  Less Bala                    | additional fin  | st year deprecial state of the | med on line 1 abo  | 2. Asse<br>in year<br>Date<br>ude in its                                 | is additions (should) Off ———————————————————————————————————                                       | 4. Assat celus year (an asspirate on applicable on applicable on Proc. 62.   | stion  Additional                      | erd or allowar                                  | Scł              | redu Le                     | ate (%) or life                | 68,079.4                               |
| Total  Total  Bala                         | additional fin  | st year deprecial state of the | med on line 1 abo  | 2. Asse<br>in year<br>Date<br>ude in its                                 | is additions (should) Off ———————————————————————————————————                                       | 4. Assat celus year (an asspirate on applicable on applicable on Proc. 62.   | stion  Additional (sectoo              | erd or allows                                   | Scł              | redu Le                     | ate (%) or lide                | 68,079.4                               |
| Total Less Balar Unde                      | additional fin  | st year depreci   | med on line 1 abo  | 2. Asse<br>in year<br>Date<br>ude in its                                 | t addriens (sneunt) Of — — — — — — — — — — — — — — — — — —  | 4. Assat cris in year (an aspirable and Proc. 62.  | ation  Additional                      | erd or allowal prior years                      | S C T            | ecistion Ri                 | ate (%) or lide                | 68, 079. 4                             |
| Total  Total  Less Bala  Under             | additional fin  | st year depreci   | med on line 1 about 1, line 21   | 2. Asse<br>in year<br>Date<br>ude in its                                 | t addriens (sneunt) Of — — — — — — — — — — — — — — — — — —  | 4. Assat return to grant for a special control of the second of the seco | ation  Additional                      | erd or allowal prior years                      | S CH             | ecistion Ri                 | ate (%) or lide                | 68, 079. 4                             |
| Total Lass Bala Unde                       | additional fin  | styear deprecial styear depreciation claims and on page Straight lies   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see sold in See<br>years     | a siddians (snout) Of   | 4. Assat relia in year (an aspiration on application on application of Proc. 62.  5. A and B.  Country of Column of  | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.4                               |
| Total  Total  Less Bala  Under             | additional fin  | styear deprecial styear depreciation claims and on page Straight lies   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see some in the see<br>years | is additions (should) Office - Acquired erns below) In Scheduler Immary Office - Acquired Page 1, a | 4. Assat relia in year (an aspiration on application on application of Proc. 62.  5. A and B.  Country of Column of  | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.4                               |
| Total  Total  Less Bala  Unde 62-2  Other  | additional fin  | styear deprecial styear depreciation claims and on page straight lies anation of Lie Explanal du Le   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see so di<br>Su<br>1 25 on   | a siddians (snout) Of   | 4. Assat relia in year (an aspiration on application on proc. 6).  5. A and B.  Column of Column | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.4                               |
| Total  Total  Less Bala  Under 62-2  Other | Amount of dece—Enter he                                 | styear deprecial styear depreciation claims and on page straight lies anation of Lie Explanal du Le   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see so di<br>Su<br>1 25 on   | is additions (should) Office  | 4. Assat relia in year (an aspiration on application on proc. 6).  5. A and B.  Column of Column | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.4                               |
| Total  Total  Less Bala  Under 62-2  Other | Amount of dece—Enter he                                 | styear deprecial styear depreciation claims and on page straight lies anation of Lie Explanal du Le   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see so di<br>Su<br>1 25 on   | is additions (should) Office  | 4. Assat relia in year (an aspiration on application on proc. 6).  5. A and B.  Column of Column | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.4                               |
| Total  Total  Less Bala  Under 62-2  Other | Amount of dece—Enter he                                 | styear deprecial styear depreciation claims and on page straight lies anation of Lie Explanal du Le   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see so di<br>Su<br>1 25 on   | is additions (should) Office  | 4. Assat relia in year (an aspiration on application on proc. 6).  5. A and B.  Column of Column | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.4                               |
| Total  Total  Loss Bala  Under 62-2  Other | Amount of dece—Enter he                                 | styear deprecial styear depreciation claims and on page straight lies anation of Lie Explanal du Le   | med on line 1 about 1, line 21   | 3. Asse<br>in year<br>Date<br>ude in its<br>see so di<br>Su<br>1 25 on   | is additions (should) Office  | 4. Assat relia in year (an aspiration on application on proc. 6).  5. A and B.  Column of Column | stion  Additional                      | Erst year 1799                                  | S CH             | ecistion Ri                 | ate (%) or lide                | 68,079.                                |

| dedices, and social security in condent aliens, ill any ) who do no nother Internal Receives service center, specify discover McKinney Cast 87th Stree York, New Yor odore Metzger Fellows Avenuacuse, New Yor acuse, New Yor Stratford Straction of Stratford Stratford Straction of Stratford Stra | umber of each partner, re taken of partner or new district or the on interest of the or   | 2. Percentage of time devoted to business  Part  7 Part  All  129  Part  | (I) Life Years  4 or more but less than 6 6 or more but less than 8 8 or more but  | (II) Basi, of new property   | (III) Cost of used property 42,500.00   | NT IN PROPE<br>Supervision<br>(IV) Included<br>in col. (II) \$<br>(IR)   | PTY period property (y) Amount to col. (hy) selected to be a most  |
|--|--|--|--|--|---|--|--|
| cer McKinney East 87th Stre York, New Yor  odore Metzger Fellows Avenu Becuse, New Yor  mas Fahey 097 Stratford Str  acuse, New Yor  rge Simpson M, Park Avenue t Orange, New  4. Ordinary income  | 380-26-7053 et k 10028 096-14-804 e k -22-6546 eet k D, 001-12-7   | Part Part Part Part Part Part  | (1) Life Tears  4 or more but less than 8  5 or more but less than 8  8 or more but less than 8  5 or more but less than 8  6 or more but less than 5  6 or more but less than 5  6 or more but less than 6  6 or more but less than 6  8 or more less than 8  8 or more less than 8  8 or more less than 8  6 or more but less than 8  8 or more less than 8  6 or more but less than 8  6 or more but less than 8  6 or more but less than 8  8 or more less than 8  8 or more less than 8  8 or more less than 8  | (II) Basi of new property  | (III) Cost of used property  42,500.00  | Suspension   | (v) Amount to  |
| Sast 87th Stre York, New Yor odore Metzger Fellows Avenu Becuse, New Yor mas Fahey 097 Stratford Str acuse, New Yor rge Simpson M. Park Avenue t Orange, New 4. Ordinary income  | et<br>k 10028<br>096-14-804<br>e<br>k<br>-22-6546<br>eet<br>k<br>D, 001-12-7   | 7 Part All 129 Part  | less than 6 6 or more but 1 su than 8 8 or more but 1 tess than 6 6 or more but 1 tess than 6 6 or more but 1 tess than 6 6 or more but 1 tess than 8 8 or more 4 or more but 1 tess than 8 8 or more but 1 tess than 6 6 or more but 1 tess than 6 6 or more but 1 tess than 6 6 or more but 1 tess than 6 8 or more but 1 tess than 6  |  |   |  |  |
| Fellows Avenue Graph Revenue  Fellows Avenue  Fellows Avenue  Facuse, New Yor  Facuse, New  | 096-14-804<br>e<br>k<br>-22-6546<br>eet<br>k<br>D, 001-12-7  | All  | 4 or more but tess than 6 for more but tess than 8 for more but tess than 8 for more but less than 5 for more but less than 8 for more but tess than 8 for more but tess than 6 for more but tess than 6 for more but tess than 8 for more but tess than 6 for more but tess th |  |   |  |  |
| Fellows Avenuacuse, New Yor mas Fahey 097 Stratford Str acuse, New Yor rge Simpson M. Park Avenue t Orange, New  4. Ordinary income ficus)   | e<br>k<br>-22-6546<br>eet<br>k<br>D, 001-12-7  | All  | ters than 6 for more but fers than 8 for more fers than 8 for more fers than 5 for more but fers than 5 for more fers than 6 for more fers than 6 for more f | 11,250.00  | 7,500.00  |  |  |
| mas Fahey 097 Stratford Str acuse, New Yor rge Simpson M, Park Avenue t Orange, New 4. Ordinary income   | -22-6546<br>eet<br>k<br>D, 001-12-7  | 129<br>Part  | 4 or more but<br>less than 6<br>6 or more but<br>less than 8<br>8 or more<br>4 or more but<br>less than 6<br>5 or more but<br>less than 8<br>8 or more<br>but<br>less than 8   | 11,250.00  | 7,500.00  |  |  |
| Stratford Str<br>acuse, New Yor<br>rge Simpson M.<br>Park Avenue<br>t Orange, New  | eet<br>k<br>D, 001-12-7  | 129<br>Part  | 6 or more bet less than 8 8 or more 4 or more but less than 6 6 or more but less than 6 8 or more but less than 6 9 or more but less than 6  | 11,250.00  | 7,500.00  |  |  |
| rge Simpson M, Park Avenue t Orange, New 4. Ordinary income  | D, 001-12-7  | Part   | less than 6 6 or more but less than 8 8 or more 4 or more but less than 6  | 11,250.00  | 7,500.00  |  |  |
| t Orange, New  | Jersey 0701  | <b>7</b>   | 8 or more but<br>less than 6   | 11,250.00  | 7,500.00  |  |  |
| 4. Ordinary Income   |  |  | less than 6  |  |   |  |  |
| 4. Ordinary Income   | •  |  | less than 8  |  |   |  |  |
| 4. Ordinary Income   |  | I  | 8 or more  | 1  |   | , .  |  |
| (loss)   |  | • • •  |  |  | 7. Qualifying   | is. Ret si   | hort term gain (loss) from   |
| (line 27, page 1)  | 5. Additional first<br>depreciation  | year   | and int<br>(line 14,   | erest  | dividends<br>(stach fist)   | sets   | (line 9, Schedale D)   |
| (180, 285.30)  |  |  | · <b></b> ··········   |  |   |  |  |
|  |  |  | 11,  | 666.62   |   |  |  |
| ( 31,815,06)   |  |  |  |  | ······································  |  |  |
| (212 100 36)   |  |  | 11,  | 666.62   |   |  |  |
| et long term gain (loss) from  | section 1231   |  | 11. Net ear  | nings from   | 12. Contributions<br>(see Sch. K<br>Instructions)   |  | 3. Expense account allowance Sch. R instructions)  |
|  |  |  | *****************  |  |   |  | 1,552.61   |
| ••••••••••••   |  |  |  |  |   |  | 610.76   |
|  |  |  |  |  |   |  | 747.08   |
| ········   |  |  |  | 9.7  |   |  |  |
|  |  |  |  |  |   | 130%   | - A CALLER   |
| the instructions for oth   | er Items required to   | be repor   | ted separately   | ·  |   | ing and  | d closing imentories   |
| ere any substantial cha  | nge in the manner  | of determ  | ining quantiti   | es, costs or valu  | ations between the  | e opening and  | , cosing, arronder   |
| No K). If "Yes," atta  | 1096 and 1099 or   | 1087 for t   | he calendar ye   | ar 19677 Yes   | K No []   |  |  |
| ou liable for thing rorms  | Lawren   | ce, Ma   | ssachuse   | tts  | ····  |  |  |
|  |  |  |  |  |   | ,'. ; ·  | · DAEZ ME HO   |
|  | tio a toust for the  | benefit of   | any person rel   | ated by blood of   | marriage to any o   | ther member?   | . O YES ES NO  |
| satoeship during the   | e taxable year, hav  | e any con  | fracts or subc   | ontracts subject   | to the menegonian   |  |  |
|  | . n dtor   | -noronria  | e amount her   | •  |   |  |  |
| u claim a deduction for  | expenses connect   | v  | . [], [  | 3 The leasing  | , renting, or owne  | 13111p 01 8 110  | Met 100111 or 2011 C   |
| which tanch or farm.   | . pleasure boat  | or yacht .   | . 0.   | apartment  | . or other dwelling   | ng [], which   | was used by partners   |
| hing camp  | . or other simil.  | ar facility .  | 01   | customers,   | employees, or in  | embers of t  | heir families? (Othe   |
| ther than where opera  | tion of facility was   | the part   | tnership's   | than use   | by partners or en   | nployees will  | IT YES DIN   |
| ncipal business.)  |  | U YES  | K NO   | A Attendance   | of members of pa  | rtners' familie  | es or your employee  |
| cations for partners o   | their families? (O   | ther then  | vacation   | families et  | conventions or bus  | iness meeting  | N D YES D H  |
| yees or members of   | (-2.)  | IT YES   | KI NO  |  |   |  | 49-12-1727-1   |
| e o e i i e y u h ii h ii r c  | the instructions for other any substantial chains from the partners of the par | the instructions for other items required to the any substantial change in the manner No KI. If "Yes," attach explanation. Suitable for filing Forms 1096 and 1099 or es," where were they filed?  Lawren member of the partnership a trust for the instruction partnership, during the taxable year, have the partnership, during the taxable year, have the partnership and to the partnership, during the taxable year, have the partnership and to the partnership and the par | the instructions for other items required to be reported any substantial change in the manner of determ No KI. If "Yes," attach explanation.  It is partnership, during the partnership, during the partnership, during the taxable year, have any context, as each of partnership, during the taxable year, have any context, as each or taxable year, have any context, as each of the partnership at rust for the benefit | ( 31,815,05)  (212,100,36)  et lone term gein (loss) from 10. Net gain (loss) under section (of capital sasata (fine 13, Schedule D)  ((los 13, Schedule D)  (Los None  111, (Los the instructions for other items required to be reported separately ere any substantial change in the manner of determining quantities. No K). If "Yes," attach explanation.  In the instructions for other items required to be reported separately ere any substantial change in the manner of determining quantities. No K). If "Yes," attach explanation.  In the instructions for other items required to be reported separately ere any substantial change in the manner of determining quantities. No K). If "Yes," attach explanation.  In the instructions for other items required to be reported separately ere any substantial change in the manner of determining quantities. No K). If "Yes," attach explanation.  It is a substantial change in the manner of determining quantities are any substantial change in the partnership at rust for the benefit of any person religions are also as a substantial change in the stable year, have any contracts or substantial change in the substantial change in the partnership, during the taxable year, have any contracts or substantial change in the substanti | the instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instructions for other items required to be reported separately.  The instruction for expenses connected with: (If answer to any other member? the benefit of any person related by blood or partners or subcontracts subject with the partnership is a subcontract subject with the instruction is | ( 31,815.06)  (212,100,36)  et long term gain (loss) from a creating term gain (loss) from a creating of creating of creating and creating and creating and creating of creati | (.31,815,06).  (212,100,36)  It long term gain (tost) from crectange of capital assists (tine 13,5chedule 0)  It long term gain (tost) from crectange of capital assists (tine 13,5chedule 0)  (Loss)  None  (Loss)  ( |

18,614

7,500

(a) additional copy of return.

Schedule L-BALANCE SHEETS

ASSETS

(a) Less accumulated depreciation . . . . . .

Total liabilities and capital . . .

Schedule M-RECONCILIATION OF PARTNERS' CAPITAL ACCOUNT

9 Depletable assets . . . . . . . .

19 Partners' capital accounts . .

245,607.97 2,000.00

43,577.87

(a) . (b) . (c) .

(d) (e)

| ,              | (u) uddition | iai copy of ice | uiii. |      |
|----------------|--------------|-----------------|-------|------|
|                |              |                 |       |      |
| form 1065—1967 |              |                 |       |      |
|                |              |                 |       | <br> |

| maing o        | Lazabie year  | THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWIND TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN | zabio year            |
|----------------|---|--|-----------------------|
| -              | Total   | Amount   | Total                 |
|                | 987 50  |  | 3,746.35              |
|                |   | 40,777.14  |                       |
|                | ļ   | 1,000,00   | 39,777.14             |
|                |   |  | 3,380.57              |
| _              | 264,556,81  |  | 17,528.71             |
|                |   |  |                       |
|                |   |  | ļ                     |
| 9.2            | 18,614.92   | 982,934.29<br>68,079.42  | 914,854.87            |
|                |   |  |                       |
| _              |   |  | 63,558,36             |
| 00             |   |  |                       |
| _              | 7,500.00  |  | 47,851.31             |
|                | 291,659,23  |  | 1,090,697.31          |
| ٠              | 473.39  |  | 120,061.75            |
|                |   |  | 23,490.38             |
|                |   |  | 849, 279.98           |
|                |   |  |                       |
|                | 291,185.84  |  | 97,865.20             |
|                | 291.659.23  |  | .090,697,31           |
|                |   |  |                       |
| t incl<br>plus | non- uded S. Losses not include in column 3, plus unallowable deducts | ded 6. Withdrawals and   | 7. Capital account at |
|                |   | 25, 223, 2   | 83,874,3              |
|                |   |  | 2,000.0               |
|                |   | 6,522.0  | 11,990.8              |
|                |   | 31,745.2   | 97,865.20             |

# Totals 291,185.84 50,525.00 (212,100.36) 31,745.28 Schedule N-COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

3. Ordinary income (iosa) from line 27, page 1

43.775.00(180,285.30)

6,750.00 (31,815.06)

| 1 Ordin     | ary income increased by casualty losses (line 27 plus line 18, page 1) (1088)  | (212,100,36)   |
|-------------|--|----------------|
| 2 Ad±       | Payments to pertners—salaries and Interest (line 14, page 1)   | 11,666.62      |
| 4           | Total  |                |
| 5 Less:     | Forcion of line 4, page 1, which does not constitute net earnings from self-employment.  tionqualifying dividends (line 5, page 1) |                |
| 7           | Interest (see Instructions)  |                |
| •           | Net rentals from real estate   |                |
| 9<br>10 Net | Net gain from sale or exchange of property other than capital assets (line 10, page 1)   | (200, 433, 74) |

★ U.S. GOVERNMENT MENTING CETTER . 1327--O-MG-021

3 4.

656-16-75.07-1 Gre

#### SCHEDULES

CASTLE REST NURSING HOME - E.I. \$16-6065495

December 31, 1967



Change in partnership name

Cost of operations

Other income

Interest expense

Taxes

Amortization -

Depreciation

Other current assets

Other assets

Other current liabilities

## SCHEDULES



#### CASTLE REST NURSING HOME - E.I. #16-6065495

#### December 31, 1967

|  | Decemb                  | per 31                         |
|--|-------------------------|--------------------------------|
| OTHER CURRENT ASSETS   | 1966                    | 1967                           |
| Sundry accounts receivable Current portion of deferred interest and      | \$264,556.81            | \$ 7,909.77                    |
| other prepaid items  | \$264,556.81            | 9,618.94<br>\$17,528.71        |
| OTHER ASSETS   |                         |                                |
| Long-term portion of deferred interest Deferred financing expenses, less | \$                      | \$29,271.36                    |
| amortization   | 7,500.00<br>\$ 7,500.00 | 18,579.95<br>\$47,851.31       |
| OTHER CURRENT LIABILITIES  |                         |                                |
| Salaries wages and other compensation                                    | \$                      | \$12,269.63                    |
| Payroll taxes withheld and accrued                                       | \$                      | $\frac{11,220.75}{$23,490.38}$ |

#### CHANGE IN PARTNERSHIP NAME

W

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967

The partnership name and address was formerly as follows:

Walker McKinney Associates 205 Midtown Plaza 700 East Water Street Syracuse, New York 13210

The U. S. Partnership Return of Income for December 31, 1966 was filed under the above partnership name and address.

The partnership name was changed to Castle Rest Nursing Home by an amendment to the articles of partnership and the business address of the partnership is now 116 East Castle Street, Syracuse, New York 13205.



## SCHEDULES

(1)

\$ 19,243.95 664.00 \$ 18,579.95

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967

#### COST OF OPERATIONS

| COST OF OTENTIONS   |   |   |
|---|---|---|
| Salaries and wages Operating supplies and expenses: Nursing Dietary — contractual services and expenses Housekeeping Building operation Social service General and administrative | \$12,801.59<br>97,495.45<br>24,332.76<br>21,129.34<br>846.99<br>58,686.16 | \$229,179.16<br>215,292.29<br>\$444,471.45                |
| ······································  |   |   |
| OTHER INCOME  |   |   |
| Cafeteria sales Commissions, pharmacy Physical therapy Miscellaneous  |   | \$ 5,239.93<br>344.91<br>3,090.11<br>12.11<br>\$ 8,687.06 |
|   |   |   |
| INTEREST EXPENSE  |   |   |
| Interest on conditional purchase contract Interest on real estate mortgage  |   | \$ 3,417.12<br>28,417.38<br>\$ 31.834.50                  |
| TAXES   |   |   |
| - IALES   |   |   |
| Taxes on real estate<br>Payroll taxes   |   | \$ 15,878.92<br>16,677.22<br>\$ 32,556.14                 |
| AMORTIZATION  |   |   |
| Deferred financing expense — amortized over period of estate mortgage note payable (19 years and 3 months May 1, 1967):   |   |   |
| Cost  |   | \$ 19,243.95  |

Amortization 1967 (8 months) Unamortized balance - December 31, 1967

## DEPRECIATION

## CASTLE REST NURSING HOME - E.I. \$16-6065495

December 31, 1967

|   |                    | ASSET        |                              |
|---|--------------------|--------------|------------------------------|
|   | January 1, 1967    | Additions    | Balance<br>December 31, 1967 |
| Building                                      | \$ ——<br>18,614.92 | \$207,334.27 | \$207,334.27                 |
| Building improvements Furniture and equipment |                    | 126,900.00   | 126,900.00                   |
| •   | \$18,614.92        | \$964,319.37 | \$982,934.29                 |

|                         |                            | ALLOWANCES  |                              |  |  |
|-------------------------|----------------------------|-------------|------------------------------|--|--|
| . 61                    | Balance<br>January 1, 1967 | Provision   | Balance<br>December 31, 1967 |  |  |
| Building                | \$                         | \$13,822.29 | \$13,822.29                  |  |  |
| Building improvements   |                            | 43,082.13   | 43,082.13                    |  |  |
| Furniture and equipment | <u> </u>                   | 11,175.00   | 11,175.00                    |  |  |
|                         | \$                         | \$68,079.42 | \$68,079.42                  |  |  |

|                       | Cycle Assessment Date | 09-18-68         |   | Period Ending Date | 67-12              | S C MID TAPE DATA  MCKINNEY & METSGER ETAL  MALKER MCKINNEY ASSOCIATES  205 MINTOWN PLAZA 700 E WATER ST  SYPACUSE  M Y 13210  MCKI 16666-195-00119-R |
|-----------------------|-----------------------|------------------|---|--------------------|--------------------|---|
|                       |                       |                  | 7 | Form No.           | 1065               | S C MID TAPE DATA MCKINNEY & METZGER ETAL MALKER MCKINNEY ASSOCIATES SOS MITTOWN PLAZA 700 E WATI SYPACUSE I 6666-195-00119-8                         |
| Service Center Notice |                       | IPLES C14952     |   | NIO                | 16666-195-00315-8  | A. I. L. SYPACUSE  SYPACUSE  SYPACUSE  SYPACUSE  SYPACUSE  SYPACUSE  SYPACUSE   |
| Ser                   |                       | SCWT UNPOSTABLES |   | SSN or EIN         | 504 150 16-6065495 | MCKT RECORD DATA  |
| · OHM 4179 : 4-661    |                       |                  |   | ů<br>Ž<br>d        | 504 15C            | ממאן אפרן א   |

(b/19)

Exhibit 7 — IRS (Form 4340), Certificate of Assessments and Payments for Castle Rest Nursing Home, period from 10/7/66 to 3/31/67, dated 6/5/74.

|  |   |   |   |  | -  | 1                    | 1 2 1 20          |
|--|---|---|---|--|--|----------------------|-------------------|
| NAME OF TAXPAYER                                 | YER   | ADDRESS (Number, street, city, and State) | city, and State)                        |  | EIN OR SSN   | z                    |                   |
| Castle Rest                                      | Castle Rest Nursing Home  | 116 East Castl                            | 116 East Castle St., Syracuse, New York | 7.10/20/19   | 13205 16-60  | 16-6065495           | 1776              |
| DATE (e)   | EXPLANATION OF TRANSACTIONS (6)   | ASSESSMENT<br>(ABATEMENT)<br>(c)          | CREDIT (CREDIT<br>REVERSAL)<br>(4)      | BALANCE<br>(*)   | DEN OR<br>ACCOUNT NO.  | 23C DATE (9)         | PERIOD<br>ENDING  |
| 10-07-66   | Return Filed  | 1,376.83                                  |   |  | 1614121564720  |                      | 6606              |
| 07-31-66   | Remittance<br>With Return   |   | 458.83                                  |  |  |                      |                   |
| 06-15-66   | Depositary Receipt  |   | 918.00                                  | -0-  |  |                      |                   |
|  |   |   |   |  |  |                      |                   |
|  |   |   |   |  |  |                      |                   |
|  |   |   |   |  |  |                      |                   |
|  |   |   |   |  |  |                      |                   |
|  |   |   |   |  |  |                      |                   |
|  |   |   |   |  |  |                      |                   |
|  |   |   |   |  | 4  |                      |                   |
|  | The foregoing trans   | transcript contains a                     |   | 11 unidentif   | statement of all unidentified or advance payments, if any,   | yments, if a         | u,y,              |
|  | made by the above-named   |   | taxpayer for the period stated.         | ated.  |  |                      |                   |
| I certify that t                                 | certify that the foregoing transcript of the occumitances assessments, penalities, inipperity determinis, fredity | count of the taxpayer num                 | ned above in respect to                 | by the records of  | If the taxpayer numed above in respect to the taxes specified is a frue and complete franscript for the partial araind, and all and refunds relating thereto us disclosed by the records of this office as of the date of this curtification are chosen therein. | transcript for the p | ortal stated, and |
| SIGNATURE OF XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | Metric Ruberta Sta  | Birth Wat !                               | LOCATION Inte<br>Nort                   | Internal Revenue Servic<br>North-Atlantic Region<br>Andover, Massachusetts | Internal Revenue Service Center<br>North-Atlantic Region<br>Andover, Massachusetts 01812   | DATE 06-             | 17-50-90          |
| -  |   |   |   |  |  |                      | -                 |

Exhibit 7 — IRS (Form 4340), Certificate of Assessments and Payments for Castle Rest Nursing Homes, period from 10/7/66 to 3/31/67, dated 6/5/74.

|   | MAME OF LAXPAYEN                      | ADDRESS (Number, street, city, and State) | C. city, and Seared                                  | -  |  |                        |                     |
|---|---------------------------------------|---|--|--|--|------------------------|---------------------|
| Castle Rest Nursing Home  |                                       | 116 East Cast                             | 116 East Castle St., Syracuse, New York              |  | 13205 16-60651.95  | v<br>651.95            | 01.1                |
| DATE (a)  | EXPLANATION OF<br>TRANSACTIONS<br>(b) | ASSESSMENT<br>(ABATEMENT)<br>(c)          | CREDIT (CREDIT REVERSAL) (4)                         | BALANCE<br>(e)   | ACCOUNT NO.  | 1 2                    | PERIOD              |
| 12-23-66  | Return Filed                          | 772.58                                    |  |  | 1614133100100  | (6)                    | Dist. 16            |
| 09-15-66  | Depositary Receipt                    |   | 772.58   |  |  |                        |                     |
| 13-31-67  | Tax Assessment                        | (554.41)                                  |  |  | 1615407200189  |                        |                     |
| ,2  | Due on Overpayment                    |   | 11.73  |  |  |                        |                     |
|   | Overpayment                           |   | (566.14)   | -0-  |  |                        |                     |
|   |                                       |   |  |  |  |                        |                     |
|   |                                       |   |  |  |  |                        |                     |
|   |                                       |   |  | -  |  |                        |                     |
|   |                                       |   |  |  |  |                        |                     |
|   | 1                                     |   |  |  |  |                        |                     |
|   |                                       |   |  |  |  |                        |                     |
|   |                                       |   | 9  |  |  |                        |                     |
|   |                                       | ^   |  |  |  |                        |                     |
| -   | The foregoing transc                  | transcript contains a                     | statement of all unidentified or advance             | 1 unidentiff   | ed or advance pa   | payments, if any,      | 2                   |
| E   | made by the above-named               | med taxpayer fo                           | taxpayer for the period stated.                      | ited.  |  |                        |                     |
| I certify that the foregoing transacessments, penalities, interest, | oing transcript of the or             | ant of the taxpayer nan                   | ned above in respect to<br>ig thereto as disclosed b | the taxes specified<br>by the records of the                               | Count of the taxpayer named above in respect to the taxes specified is a true and complete transcript for the period stated, and all editing thereto as disclosed by the records of this office as of the date of this certification are shown thereto | transcript for the per | lod stated, and all |
| SIGNATURE OF STREET   | The Superfillog                       | Kees and some                             | LOCATION Inter<br>North<br>Andor                     | Internal Revenue Servic<br>North-Atlantic Region<br>Andover, Massachusetts | Internal Revenue Service Center<br>North-Atlantic Region<br>Andover, Massachusetts 01812   | 06-05-7h               | 7/2                 |

Exhibit 7 — IRS (Form 4340), Certificate of Assessments and Payments for Castle Rest Nursing Homes, period from 10/7/66 to 3/31/67, dated 6/5/74.



772.58 -554.41 218.17 1376.83 1595.00

ibit 8 \_\_\_ 1968 Form 1040

|  |         | Carol P. Fahey  | (8/2)   |         |                     |          |
|--|---------|---|---|---------|---------------------|----------|
|  |         |   | 0   |         | 97 22 65            |          |
|  |         | 415 Stretford Street<br>Syrecuse, New York 13210  | 1624708965092 4   |         | me Admin            | -        |
|  |         | 7,10000, 1011 0,111   |   | Special | 19, 30, 58          | aber     |
| nter below   | name    | and address used on your return for 1967 (If same as ab-<br>ng from separate to joint or joint to separate returns, ente  | ove, write "Same"). If none filed, give<br>or 1967 names and addresses.   | Spouse  | 's occupation       | 77       |
|  |         | over and address Castle Rest Nursing  |   |         | t Syr.              | . N      |
|  | -       |   | our Exemptions Regular 65 or  | -       | Blind               | <u> </u> |
| ■ □ Sing   |         |   | Yourself  |         | Enter               | 1        |
| •  |         |   | Spouse  |         | of boxes            | . 5      |
| e 🗆 Mar  | ried f  | iling separately. If spouse is also filing a return, 3a   | First names of your dependent chi   | Idren   | who lived with      |          |
| enter her (his) social security number in space provided above you_Michael, Kevin, Christoph |         |   |   |         |                     |          |
|  |         | st name hered Head of Household 3b  | & Susan  Number of other dependents   | N       | Enter<br>number s   | 4        |
|  |         | widow(er) with dependent child  | Total exemptions claimed  |         | P. Pirt I, line 3)  | 6        |
| come   | 5       | Wages, salaries, tips, etc. If not shewn on attach  |   | 5       | 5400.               | -        |
| joint re-  | 6       | Other income (from page 2, Part II, line 8)   |   | 6       | 521                 | 00       |
| income   | 7       | Total (add lines 5 and 6)   |   | 7       | 27174.              | 00       |
| both 8 Adjustments to income (from page 2, Part III, line 5)                                 |         |   |   |         | 750.                | 00       |
| d wife   | -       | Total income ("adjusted gross income") (subtra  |   | 9       | 26424               | 00       |
| nd tax<br>om table   | 10      | If you do not itemize deductions and line 9 is us pages 12–14 of instructions. Omit lines 11a, b, c,  |   | 10      |                     |          |
| _OR  | 11.     | If you itemize deductions, enter total from page 2, If you do not itemize deductions, and line 9 is \$: (1) 10 percent of line 9; OR (2) \$200 (\$100 if plus \$100 for each exemption claimed on line Deduction under (1) or (2) Ilmited to \$1,000 (\$50) | 5,000 or more enter the larger of:<br>married and filing separate return)<br>e 4, above.  | 110     | 5157.               | 00       |
| ing tax  | 116     | Subtract line 11a from line 9. Enter balance on this  | s line  | 11b     | 21267.              | 00_      |
| hedeles  | -       | Multiply total number of exemptions on line 4, abo  |   | 11c     | 3600.               | 00       |
|  | 110     | Subtract line 11c from line 11b. Enter balance on amount by using fax rate schedule on page 11 of it  | instructions.) Enter tax on line 12a.   | 11d     | 17667.              | 00       |
|  |         | Tax (Check if from: Tax Table ☐, Tax Rate Sche<br>Tax surcharge, If line 12a is less than \$734, find surch<br>tions. If line 12a is \$734 or more, multiply amount on  | harge from tables on page 10 of instruc-<br>n line 12a by .075 and enter result, (If  | 12a     | 3727.               |          |
| 1  | 12e     | you claim retirement income credit, use Schedule B (Fo<br>Total (add lines 12a and 12b)   | orm 1040) to figure surcharge.)   | 12c     | 4007.               | -        |
| 1  | -       | Total credits (from page 2, Part V, line 4)   |   | 13      | 4007.               | 00       |
|  | -       | Income tax (subtract line 13 from line 12c)   |   | 148     | 4007.               | 00       |
| our  | 145     | Tax from recomputing prior year investment credit   | t (attach statement)  | 146     |                     |          |
| redits.  | 15      | Self-employment tax (Schedule C-3 or F-1)   |   | 15      | 499.                | 00       |
| nd   | 16      | Total tax (add lines 14a, 14b, and 15)  |   | 16      | 4506.               | 00       |
| ay-  | 17      | Total Federal income tax withheld (attach Forms W   | me who were the second second second second second second   | /// M   | ake check o         | × 1//    |
| ents   | 18      | Excess F.I.CA. tax withheld (two or more employers—see page   |   | ///, m  | oney order pay      |          |
| 1  | 20      | Nonhighway Federal gasoline tax—Form 4136, Reg. Im  | CONTRACTOR OF THE PROPERTY OF | // Re   | venue Service.      | 1///     |
| 1  | -       | 1968 Estimated tax payments (include 1967 overpayment allows  | red as a credity 20   |         |                     | 000      |
|  | 21      | Total (add lines 17, 18, 19, and 20) If payments (line 21) are less than tax (line 16), enter Ba  | stance Due Pay to July of Sabil and all   | 22      | 3535                | 00       |
| alance   | 23      | If payments (line 21) are less than tex (line 16), enter Be   |   | 23      | 3575                | 00       |
| ue or  | 24      | Amount of line 23 you wish credited to 1969 Estim   |   | 24      |                     |          |
| efund  | 25      | Subtract line 24 from 23. Apply to: U.S. Sevings Bond   |   | 25      |                     |          |
| nger proattie  | n of pe |   | anying schedules and statements, and to the bes   | -       | knowledge and belie | it is    |

| Party Exemptions Complete only for   |  |          |  |                   | (8/3) Form   | 1040 1945 Page 2  |
|--|--|----------|--|-------------------|--|---|
| (a) MASSE (If more space is needed affacts schedule)                                     | (b) Reialonship                                | home, If | born or died der-<br>write "B" or "D"  | (d) DM depend-    | (e) Amount TOU for arrived<br>for dependent's support.<br>If 100% write "ALL"  | (1) Amount forested   |
|  |  | Ing year |  | of \$600 or more? | # 100% with "ALL"  | tol gebeuper  |
| 1  |  | -        |  |                   | <b>\$</b>  | •   |
| 3 Total number of dependents listed above  | . Enter her                                    | e and o  | on page 1, lis   | ne 3b             |  |   |
| Port III Income from sources other   |  |          |  |                   | deductions—Use o   | THE RESERVE AND ADDRESS OF THE PARTY OF THE |
|  |  |          |  | taz table or      | standard deduction   |   |
| 1a Gross dividends and other distributions   |  |          | otherwise)   | Attach item       | nse (not compensate  | ed by insurance or  |
| and amounts—write (H). (W), (J), for stock held<br>jointly)                              | by nusband,                                    | wile, or |  |                   | premiums for medi-   |   |
| ,  |  |          | cal care   | (but not more     | than \$150)  |   |
|  |  |          |  |                   | and drugs  | 320,00  |
|  |  |          |  |                   | ge 1   | 264.00  |
|  |  |          | 4 Subtract   | line 3 from lin   | e 2 (not less than zero)<br>expenses (include  | 56.00   |
|  |  |          | 1 Dalance  | of insurance      | remiums for medi-  | 1220 00   |
|  |  |          | cal care   | not deductible    | on line 1)   | 1775.00   |
| Total line 1a  | VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII        | minim    | o Total (ad  | d lines 4 and 5   | 9  | 7931.00   |
| 1 b Exclusion (see instructions).  | <b>-</b> {//////////////////////////////////// |          |  |                   | ge 1   | 1038.00   |
| le Capital gain distributions  |  |          | 9 Total (ad  | d lines 1 and     | (not less than zero).  | 1038.00   |
| (see page 5 of instructions).  | <b>V</b> ////////////////////////////////////  |          | 7  |                   | THE RESERVE OF THE PARTY OF THE |   |
| (see page 5 of instructions).  | <b>/////////////////////////////////////</b>   |          | (itamina)  | t. Ther           | ese Church   | 275.00 etc  |
| e Total (edd lines 1b, 1c, and 1d)   |  |          | U. Carrier   | nited F           | und  | 40.00   |
| If Taxable dividends (line la less line le-  |  |          | Amateu   | r Athle           | tic Assoc.   | 10.00   |
| not less than zero)  |  |          | Miscel   | leneous           |  | 25.00   |
| nterest (list payers and amounts below)  |  |          |  |                   |  |   |
| arnings from savings and loan assoc. ar  | nd credit un                                   | nions.   | 10 Total ca  | sh contributi     | ons  | 350.70  |
|  |  |          | 11 Other th  | an cash (see i    | nstructions for required   |   |
|  |  |          | statement  | ). Enter total    | of such items here.  |   |
|  |  |          |  |                   | ears (see page 7 of metr.)   |   |
|  | · · · · · · · · · · · · · · · · · · ·          |          | 13 Total co  | ontributions (    | add lines 10, 11, ons for limitation)  | 350.00  |
| Other interest (on bank deposits, bonds, tax   | refunds, etc.                                  | .)       |  |                   | ons for innitation)  | 89Ш.00  |
| ·  |  |          |  | al estate         |  | 40.00   |
|  |  | •••••    |  | nd local gase     | e 15 of instructions) .  | 696.00  |
|  |  |          |  | d local incom     |  | 298.00  |
| Total Interest income  | 1  | T        |  | property .        |  |   |
| Pensions and annuities, rents and royalties, part-                                       |  |          |  |                   |  | ARRENDA   |
| nerships, estates or trusts, etc. (attach Sch. B) .                                      | 2177   | 4.00     | 24 Total tax   | es                |  | 1928.00   |
| Business income or loss (attach Schedule C)  |  |          |  | enseHome          |  | 1078.00   |
| Sale or exchange of property (attach Schedule D) .                                       |  |          | Installment  | purchases .       |  | 55.00   |
| Farm income or loss (attach Schedule F)  |  | 1        | Other (Item)   | ze)               | Life Ins.  |   |
| iscellaneous income (state nature and source   | ce)  |          |  |                   |  | 318.00  |
|  |  |          | Notes:   | First             | -Midland   | 179.00  |
|  |  |          | 16 Y-4-11-4-   |                   |  | 1841.00   |
| Total miscellaneous income   | EXXXX  | AT       |  |                   | · · · · · · · · · · · · · · · · · · ·  |   |
| TOTAL (add lines 11, 2, 3, 4, 5, 6, and 7) .   |  | +        | Miscellaneou   | s deductions.     | (see page 8 of inst  | ructions)   |
| Enter here and on page 1, line 6 >   | 21771  | 100      |  |                   |  | · · · · · · · · · · · · · · · · · · ·   |
| Adjustments to income  | VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII        | 11111111 |  |                   |  |   |
|  |  |          | 16 Total mi  | scellaneous .     |  |   |
| "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement). |  | T        | The second secon |                   | (add lines 9, 13, 14,  |   |
| Moving expenses (attach Form 3903)   |  | 1        |  |                   | on page 1, line 11a. >   | 5157.00   |
| Employee Eusiness expense (attach Form   |  |          | PAVIO  | Credits           |  |   |
| 2106 or other statement)   | 750  | 00.00    | 1 Retiremen  | t income cree     | dit (Schedule B) .   |   |
| Payments by self-employed persons to re-   |  | 11       |  | t credit (Form    |  |   |
| tirement plans, etc. (attach Form 2950SE) .  |  | -        |  | x credit (Form    |  |   |
| TOTAL ADJUSTMENTS (lines 1 through 4).   |  | 1        | EXPENSE AF   | COUNTS (for pa    | ge 1, line 13) . >   | wante or charact  |
| Enter here and on page 1, line 8 >   |  | 1        | erpenses to y  | our employer, cl  | u had an expense alicheck here [] and see pa   | re 6 of instructions  |

## SCHEDULE B (Form 1040)

# Supplemental Schedule of Income and Retirement Income Credit



0.3. Treasury Department (From pension:

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1968

| Name as shown on page 1 of Form                         | n 1040   |                                |  |  |  | 1 500      | lei Security                           | Number 4 44                           | _     |
|---|--|--------------------------------|--|--|--|------------|--|---------------------------------------|-------|
| Thomas M & Ca   | erol P Fai   | nev                            |  |  |  | -          | 119                                    |                                       |       |
| Part I.—PENSION AND                                     |  |                                |  |  |  | '_         | 119:                                   | AMOUNT                                | 7_    |
| Name of payer   |  |                                | D  | d vous e                                   | mployer co   | ntelbuta a | and of the                             | 1                                     |       |
| cost and is your contribution                           | recoverable (or w  | vas recovered)                 | tax-free                                 | within 3                                   | ears?  |            | s   No                                 |                                       |       |
| If "Yes" enter the                                      |  |                                |  |  |  |            |  | i                                     |       |
| past years \$   |  |                                |  |  |  |            |  |                                       |       |
| 1 Amount received this year                             |  |                                |  |  |  | 1          |  |                                       |       |
| 2 Amount excludable. Enter                              |  |                                | to the co                                | st   |  | I          |  |                                       |       |
| 3 Taxable portion (excess of                            | f line 1 over lin  | ne 2)                          |  |  |  |            |  |                                       |       |
| Part II,-RENT AND RO                                    | 1  |                                | 14.0                                     | predation                                  |  |            |  |                                       |       |
| 1. Kind and location of property                        | 2. Total amou<br>of rents  | at 3. Total amor               | unt (explain                             | In Part IV)<br>plation (at-<br>emputation) | 5. Repeirs (e itemized lis                         | ttach 6. 0 | ther expenses<br>ich Itemized<br>list) |                                       |       |
| 40 yr old frame   |  |                                |  |  | 1  |            |  |                                       |       |
| house, 415 Stret  |  |                                |  | Y  | 1  |            |  |                                       |       |
| - 1/3 rented out  | . 2/3 own  | er occup                       | ied.                                     |  |  |            |  |                                       |       |
|   |  |                                |  |  | <u>'</u>   |            |  |                                       |       |
| 1 Totals  | • 1320   | 00                             | 1335                                     | 00   | 1 721.   | 00         | 27 00                                  |                                       |       |
|   |  |                                |  |  | 174.   |            | 37.00                                  | 771.                                  | 20    |
| 2 Net income (or loss) from re                          | ents and royalties   | (column 2 plu                  | s column                                 | 3 less co                                  | umns 4, 5,   | and 6)     |  | 774.                                  | 10    |
| Part III.—INCOME OR LO<br>BUSINESS CORPORATION          | sses from P<br>I <b>S</b>  | PARTNERSHI                     | PS, EST                                  | ATES O                                     | R TRUST  | S, AND     | SMALL                                  |                                       |       |
|   |  | (b) Check applic               |  | (c) Emplo                                  | *  | (d) Incom  |  |                                       |       |
| (a) Name and address                                    | •  | Partner Estate                 | Small Bus.                               | identif                                    | rer<br>ication number                              | or lo      | 35                                     |                                       |       |
| Cestle Rest Nurs  | ing Home   | 1                              | -  |  |  | 1          |  |                                       |       |
| 116 E. Castle St  | •  | 1                              |  |  | •••••••  |            |  |                                       |       |
| Syracuse, New Yo  | rk   | X                              |  | 16-6                                       | 065495   | 210        | 00.00                                  |                                       |       |
|   |  |                                |  |  | • · · • • • • • • • • • • • • • • • • •            |            |  |                                       |       |
|   |  |                                |  |  |  |            |  |                                       |       |
|   |  |                                |  |  | •••••  | ļ          |  | - 1                                   |       |
|   | !  | l                              | .1                                       |  |  | l          |  | 27,000                                | 00    |
| 1 Income (or loss). Total of                            |  |                                | • • • •                                  |  |  |            | !                                      | 21000.0                               |       |
| TOTAL OF PARTS I, II                                    |  |                                |  |  |  |            | :                                      |                                       |       |
| Part IV SCHEDULE FOR                                    | DEPRECIATIO  | N CLAIMED                      | IN PART                                  | II ABO                                     | VEWhere  | e double   | headings as                            | ppear use the                         | first |
| heading for depreciation under Re                       |  |                                |  | *****                                      | neading for  |            |  |                                       |       |
| 1. Group and go define class OR Description of property | 2. Cost or other basis<br>at beginning of year<br>OR-<br>Cost or other basis | in year (amount)  One ocquired | in year (ar<br>(applicable<br>Rev. Proc. | nount) only to 62-21)                      | Depreciation<br>wed or allowable<br>in prior years |            | 7. Class life  OR  Rate (%)  or life   | 8. Depreciation for this year         | Э     |
| 1 Total additional first-year dep                       |  | include in iten                | ns below)                                |  |  |            | >                                      | -                                     |       |
| 40 yr. old frame  | house  |                                |  | ············                               | A.E  |            | 1 1                                    |                                       |       |
| 1/3 rented out -  |  | July 6                         | 0  | 3  | 386.00   | D-3a       | 4 5%                                   | 335.                                  | 00    |
| 2/3 owner occupie                                       | ed   |                                |  |  |  |            |  |                                       |       |
|   |  |                                |  |  | **********   |            |  | · · · · · · · · · · · · · · · · · · · |       |
|   | -  |                                |  |  |  | ·,·····    | !!                                     |                                       |       |
|   | 1 6202 00  | ı                              | ١  | !  |  | ·I         |  |                                       |       |
| Total cost or other basis                               | 6702.00  |                                |  |  |  |            |  | 335.                                  | 00    |
| 2 Total depreciation (Enter here                        |  | olumn 4 above                  | )  | · · ·                                      | · · · ·  | • • • •    | !                                      | 333.                                  | -     |
| SUMMARY OF DEPRECIA                                     | IIUN   |                                | - Heim of                                | Tage                                       | and Cost or a                                      |            |  |                                       |       |
| Stretght Size   | Declining talance  | Sum of the<br>years digits     | Units of                                 | 1 40011                                    | ct on 179)   | Other      | (specify)                              | Total                                 |       |
| 1 Under Rev. Proc's.                                    | 1  |                                | 2.                                       | 11876                                      | - 22   | 4          | I                                      |                                       |       |
| 62-21 and 65-13   |  |                                |  |  |  | •••••      |  |                                       |       |

| Schodule 8 (Form 1040) 1968  |   |
|--|---|
| PAR V.—RETIREMENT INCOME CREDIT—A General Rule   | (8/5)   |
| Happaretr return, ese column B only. If joint return, use column A for with and unkness B for husband  |   |
| Old your receive earned recove in excess of \$600 in each of any 10 calendar years before 1968? (Wadows or widowers see instructions, page B-3)  If any er above is "Yes" in either column, furnish all information below in that column.  | Yes D No D Yes D No                               |
| 1 Retirement income for taxable year:  | 1   |
| (a) For taxpayers under 65 years of age:   |   |
| Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, page 1, line 9   |   |
| (b) For taxpayers 65 years of age or older:  |   |
| Enter total of pensions and annuities, interest, and dividends included on Form 1040, page 1, line 9, and gross rents from Part II, column 2 of this schedule.   |   |
| 2 Maximum amount of retirement income for credit computation   | \$1,524 00 \$1,524 00                             |
| (b) Earned income received (Does not apply to parsons 72 years of age or over):  |   |
| (1) Taxpayers under 62 years of age, enter amount in excess of \$900   |   |
| (2) Taxpayers 62 or over but under 72, enter amount determined as follows:   |   |
| if \$1,200 or less, enter zero   |   |
| if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200;  |   |
| or if over \$1,700, enter excess over \$1,450  |   |
| 5' Balance (subtract line 4 from line 2)   |   |
| 6 Line 5 or line 1, whichever is smaller '   |   |
| 7 (a) Total (add amounts on line 6, columns A and B)   |   |
| If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 pr<br>Afternative Computation in 8 below which may result in a larger credit.  | over, complete the                                |
| (b) Amount from line 7 of part 8 below, if applicable  | !!  |
| 8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater   | · · · · · · · · · · · · · · · · · · ·             |
| 9 Amount of tax shown on Form 1040, page 1, line 12a   |   |
| 10 Credit claimed for foreign taxes or tax-free covenant bonds   | · · · · · <del>· · · · · · · · · · · · · · </del> |
| 11 Subtract line 10 from fine 9  | · · · · · · · · · · · · · · · · · · ·             |
| 12 Enter here the amount on line 11 or line 8, whichever is smaller  | · · · · · · · <del>· · · · · · · · · · · · </del> |
| COMPUTATION OF SURCHARGE   | 1 1.  |
| 13 Subtract line 12 from line 9  | 13 :- • 7724                                      |
| 14 If line 13 is, less than \$734, find surcharge from tables on page 10 of instructions. If limore multiply amount on line 13 by .075 and enter result. Enter here and on Form 1040, https://doi.org/10.1046/j.check.2010.004.004.  |   |
| LIMITATION ON RETIREMENT INCOME CREDIT  15 Credit. Enter here and on Form 1040, page 2, Part V, line 1, the sum of lines 12 and 1  | 14 or the amount                                  |
| shown on line 8, whichever is smaller  |   |
| B.—Alternative Computation (after completing lines 1 through 7(a) above)   |   |
| This method gyallable if:  a. You are married and tilling a felnt return; b. Both husband and wife are 50 or over, AND c. Either one, or both received earned income in excess of \$600 in each of any 10 cale.  | ndar years before 1968.                           |
| Furrish the information called for below for both husband and wife even if only one answered "Yes" in column 1 Retirement income of both husband and wife from pensions and annuities, interest, and don Form 1040, page 1, line 9, and gross rents from Part II, column 2 of this schedul | ividends included :                               |
| 2 Maximum amount of retirement income for credit computation   | \$2,286, 00                                       |
| 3 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.   | 8—HUSBAND   |
| (b) Earned income received (Does not apply to persons 72 or over): if \$1,200 or less, enter zero . if cver \$1,200 but not over \$1,700 enter ½ of amount over \$1,200; or if over \$1,700, enter excess over \$1,450 .   |   |
| 4 Total of lines 3(a) and 3(b)   |   |
| 5 Total (add amounts on line 4, columns A end 8)   |   |
| 7 Enter there and on line 7(b) of part Alabove, the amount on line 6 or line 1, whichever is sm  | aller   |
| 2 2 2 2 0 2 GOV PLACE EMPLING CHEET SEY-G 130-407  | - re-15-:31.0-1 600                               |

#### SCHEDULE C-3 (Form 1040) .

FA.ST CR TYPE HOME ADDPESS (number and street or rural route)

(C.tr er pest effes, L'ate, and 21P code)

E

Computation of Social Security Self-Employment Tax

Attach this schedule to your income tax return, Form 1040 See Instructions on page 2



U.S. Treasury Department Internal Revenue Service If you had wages, including tips, of \$7,800 or more which were subject to social security taxes, do not fill in this page.
 Complete only one Schedule C−3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule. Each self-employed person must file a separate schedule. ame of self-employed person (as shown on social security card) Social Socurity Number Check applicable block
(1) Male (2) Female Male (2) Female Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined amount
 M more than one business) Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23. Total (or difference) . . . . . . Net income (or loss) from excluded services or sources included on line 3 . Specify excluded services or sources 5 Net earnings (or loss) from self-employment-(a) From business (line 3 less any amount on line 4) . . . . . . . . (c) From service as a minister, mamber of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here and enter zero on this line . . (d) From farming reported on line 2 (or line 3 if option used), of separate Schedule F-1 (Form 1040) . . . . (e) From service with a foreign government or International organization . . . . . (f) Other (director's fees, etc.). Specify. 6 Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below. 2/774 (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.) 7 The largest amount of combined wages and self-employment earnings subject to social (a) Total "F.I.C.A." wages as indicated on Form W-2 . . . ! (b) Unreported tips, if any, subject to F.I.C.A. tax from Form 10 Self-employment income-line 6 or 9, whichever is smaller. Enter here and in Item H, below 11 If line 10 is \$7,800, enter \$499.20; If less, multiply the amount on line 10 by .064 12 Adjustment for hospital insurance benefits tax from Form 4469. (Applies only to railroad employees and railroad employee representatives) . 13 Self employment tax (subtract line 12 from line 11). Enter here and on Form 1040, page 1, line 15 De not detach Schedule C-3 (Form 1040) Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely. SCHEDULE SE U.S. Report of Self-Employment Income (Form 1040) 1968 U.S. Tressury Department For crediting to your social security account in Crate year covered by this return (even though fraume was received only in part of year): PLEASE DO NOT WRITE IN THIS SPACE BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.) E.S. MESS ADERESS (-. -ter and street, city or post office, State, ZIP code) D SOCIAL SECURITY NUMBER OF FERSON E> F FROM LINE C PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

G LINE E(C) IF ANY

H FROM LINE 10

Thomas M. Fahey 097 22 6546

Carol P. Fahey 119 30 5899

415 Stratford Street Syracuse, New York



#### Supplement to Schedule B 1968

#### Income

3rd floor unit:

Jan to Dec 1968 - Gross rental income @110.00 per month \$1320.00

#### Repair Expense

3/18/68 J. F. Conway Plumbing & Heating Co. ( 3rd floor furnace repair )

\$ 34.63

8/1, 9/8, 11/14, 1968 Empire Wallpaper & Paint

Company

39.59

9/20/68 Perry Paving \$300.00

( 1/3 applicable to

3rd floor unit )

100.00

Total Allowable Repairs:

\$174.32

#### Other Expense

Bureau of Water \$65.04 - 1/3 applicable to

3rd floor unit

24.51

Rental Checking account Service Charges:

12.37

Total Allowable Other:

\$36.88

Thomas M. Fahey 097 22 6546

Carol P. Fahey 119 30 5899

415 Stratford Street Syracuse, New York 13210



#### MEDICAL AND DENTAL EXPENSES

Dr. Marvin Alderman:

| 1/3/68<br>2/14/68<br>3/1/66                                  | 179.00<br>178.00<br>178.00                      | 535.00 |
|--|---|--------|
| Dr. Donald Baxt  | er:   |        |
| 9/8/68<br>10/10/68<br>11/29/68<br>12/4/68                    | 55.00<br>350.00<br>30.00<br>30.00               | 465.00 |
| Dr. John Myers:  |   | 10.00  |
| 5/10/68  | 10.00   | 10.00  |
| Dr. Stuart Rmer  | oy:   |        |
| 1/15/68<br>4/7/68<br>8/6/68<br>11/29/68                      | 12.00<br>5.00<br>30.00<br>5.00                  | 52.00  |
| Dr. John Kelama  | rides:  |        |
| 10/6/68  | 37.50   | 37:50  |
| Dr. Alfred Dous  | t:  |        |
| 1/4/68<br>4.7/68<br>6/6/68<br>6/8/68<br>10/28/68<br>12/28/68 | 24.00<br>6.00<br>44.00<br>8.00<br>12.00<br>6.00 | 199.00 |
| Dr. Meurice Sto  | ne:   |        |
| 11/29/68<br>12/4/68  | 15.00<br>7.00                                   | 22.00  |
| Dr. Sydney Stri  | r,:er:  |        |
| 1/4/68   | 18.00   | 18.00  |

Thomas M. Fahey 097 22 6546

Carol P. Fahey 119 30 5899

415 Stratford Street Syracuse, New York 13210

# MEDICAL AND DENTAL EXPENSES ( continued )

Dr. Julius Voehl:

5/1/68 10.00

10.00

Dr. Sidney Watkins:

5/22/68 5.00

5.00

Dr. Ambrose Walsh:

3/25/68 4/6/68

20.00 15.00

35.00

Dr. Gaylord Whittaker:

75.00 5/22/68 60.00 6/9/68 15.00 7/6/68 10/6/68 11/14/68 12/4/68 -200.00 87.00

487.00

Total Dental & Medical Expense

1,775.00

Total Drugs:

320.00

Thomas M. Fahey 097 22 6546

Carol P. Fahey 119 30 5899

415 Stratford Street Syracuse, New York 13210



#### STATEMENT OF EMPLOYEE BUSINESS EXPENSE

Automobile expense for Thomas M. Fahay:

Total months used in business .-12 months

Total mileage for months above -15,000 miles

Portion of above applicable to business - 7,000 miles

7000 miles at \$.10 per mile - \$700.00

Parking Fees and Tolls 50.00

Total deductible auto expanse: \$750.00

(a) IRS survey (Form 1900) of 1968 return, stating no potential for material tax change, dated 3/21/72.

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|  | - 1  |  |  | SURVEY            |             | DATE OF SURVEY   |
| 415 STRATTO  |  |  | 30%  | HIVE.             | 40          | 3-21-72  |
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| 1035  | U.S. Partnership Ret   |                        |  | 1000                        | SOL      |
| TUS. Trucky Department  | POR CALENDAR YEAR 1968 or other  | taxable year begin     | 19 (9/1)   | . 1900                      | SOI :    |
| A Principal beninass activity Geo Geografi Instruction (Q                   | Hame FAHEY , SIMP  | 50 N -                 | Jal  | C Employer Identification N |          |
| Gre Served Instruction ()   |  |                        |  | -16-6065495                 |          |
|   | CASTLE REST NURSING HOME   | MENJA                  |  |                             | 50       |
| 7 Service   |  | 11.526                 | ER ETAL  | 16 61103                    | 20       |
| (See General Instruction I)   | Number and street 116 EAST CASTLE STREET   | 深经过                    |  | ONONDAGA                    |          |
|   | City or town and State   |                        | ZIP code   | E Data bestaera campoence   | ī        |
| Nursing home  | SYRACUSE, NEW YORK   | THE R                  | 13205  | January 4, 1                |          |
| IMPORTANT—All appl  | icable lines and schedules must be filled in. If the   | and the sci            | hedules are not suffic                             | cient, see Instruction I    | R        |
| 1 Gross receipt   | ts or gross sales Less: Return   | The design need        | ·s   | 1,128,003,23                | (809     |
| 2 Less: Cost o  | f goods sold (Schedule A) and/or operations (att   | CARCE SOUTH            |  | 880.501.5                   | _        |
| 3 Gross profit  |  | 8 . B                  |  | 247,501.68                  | 2. /     |
| 4 Income (loss  | ) from other partnerships, syndicates, etc. (atta  | chetithein .           |  |                             | - 6      |
| 5 Nonqualifying   | g dividends (attach list-see Instruction 5)  | 3 1 5 Kg.              |  |                             | - V      |
| 6 Interest  | tute B)  | 行十五章                   |  |                             | ··.      |
| 6 Interest . 7 Rents (Schee 8 Royalties (at 9 Net farm pro 10 Net gain (los | ttach schedule)  |                        |  |                             |          |
| 9 Net farm pro  | ofit (loss) (Schedule F, Form 1040)  | i. 1 . 8 .             |  |                             |          |
| 10 Net gain (los  | ss) from sale or exchange of property other than   | capital assets (li     | ine 16, Schedule D.                                |                             |          |
| Form 106  | 5)   | 1                      |  | 16 026 26                   | -        |
| 1 Other income  | e (attach schedule)  | 1                      |  | 16,926.38                   | -        |
|   | L income (lines 3 through 11)  | , ,                    | · · · · · · ·                                      | 204.420.00                  | 2.       |
| 13 Salaries and   | wages (other than to partners)   | 1. 1. 1                |  | 21,000.00                   | 0.       |
| 14 Payments to  | partners—salaries and interest   | 1. 1. 1                |  | 3,080.0                     |          |
| 15 Interest (Sch  | nedule J)  | 1. RE                  | CEVET  | 61,342.3                    | ***      |
| 17 Taxes (Scher   | dule J)  |                        |  | 58,119.2                    | 1        |
| **  |  | Lunch 'statema         |  | 500.00                      |          |
| 19 Bad debts (S   | ire, storm, shipwreck, other casualty or their schedule H if reserve method is used)                             |                        | 7. 1909 !  | 300.00                      | <u>.</u> |
| Q ( 20 Repairs .  |  |                        | #3 · · ·   | 109,169.1                   | 6        |
| Depreciation  | (Schedule I)   | 1613                   | E.H.G  | 996.0                       |          |
| 23 Denietion (a)  | ttach schedule)  |                        | 128. N.T.  |                             |          |
| 24 Retirement   | plans, etc. (other than for partners—see Instru  | ction 24)              |  |                             |          |
| 1 25 Other deduc  | tions (Schedule J) ,   |                        |  | 254 206 7                   | _        |
| 26 101  | AL deductions (lines 13 through 25)  |                        |  | 254,206.7                   | -        |
| Schedule A COST O   | ome (ioss) (line 12 less line 26) (see General In  | struction G) .         | <del> </del>                                       | 10,221.5                    | _        |
|   | ning of year (if different from last year's closing  | investor attac         | th explanations                                    | ı                           |          |
| 1 Inventory at beginn<br>2 Purchases  |  | inventory, attac       | iii explanation)                                   | i i                         |          |
| Less: Cost of items   | s withdrawn for personal use   |                        |  |                             |          |
| 3 Cost of labor   |  |                        |  |                             | نِي      |
| 4 Material and suppli   |  |                        |  |                             | `        |
| 5 Other sosts (attach   | schedule)  |                        |  |                             |          |
| 6 Total of lines 1 thro   |  |                        |  |                             |          |
| 7 Less: Inventory at 6  |  | BCHEDI                 | TLE  | 880,501,5                   | 5        |
| (Mathed of invento  | Enter here and on line 2 above   | !                      | )  | LANCE TO SE                 | 1        |
|   | perjury, I declare that I have examined this return, inclus true, correct, and complete. If prepared by a person | ding eccompanying      | g schedules and statem<br>er, his declaration is b | ents, and to the best of    | my<br>of |
| which he has any kind   | dear of the competer of prepared by a person   | 1                      |  | 0 1                         |          |
| . 10  | In Folia   | į.                     |  | Maril 2.                    | 1969     |
| D   | Signature of partner or member   | ·······                | ······   | Date                        | /        |
| m 1 1   | 91) 1 0  | Prost Com              | CUED N V   | ma. 228 10                  | 1.9      |
| Del Jurael  | reporter than partner pr member  | Address                | scuse, N. Y.                                       | Defe Defe                   | 7        |
| Sunstaine of prope  |  |                        |  |                             |          |
| )   |  |                        |  |                             |          |
| / .   | 1113 40 01   | 16.50                  |  |                             |          |
| 1º  | -X 6 # 9 6.0.  | E-/                    |  |                             |          |

| NOTE  | Any items s  | pecially allocat   | ted to the partner   | should   | be included  | d in the a   | ppropriate  | columns of   | Schedul              | e K, inste   | ad of the  | lines indi                              |
|---|--|--|--|--|--|--|---|--|----------------------|--|--|---|
| Sched   |  | COME FROM  |  | Circh (I)  |  |  |   |  |                      |  |  |   |
|   |  |  | and location of property   |  |  | 1.   | Z. Amount of  | 3. De  | preciation           | 1 4.   | Repairs  | 5. Other                                |
|   |  | 1. King i  | and location of property   |  |  |  | c. Amount et i  | Schi   | plaia in<br>edule 1) | Sch  | plain in<br>edule J)   | School School                           |
|   |  | •••••  |  |  |  |  |   |  |                      |  |  |   |
| •••••   |  | •••••  | •••••  |  |  |  |   |  |                      |  |  | -                                       |
|   |  | •••••  |  |  |  |  | ···········   |  |                      |  |  | ·                                       |
|   |  |  | •••••  |  |  |  |   |  |                      | 1  |  |   |
|   | . <b></b>  | ••••••••••••••••••••••••••••••••••••••   | ••••••   |  |  |  | <u> </u>  |  |                      | +  |  |   |
| 1 Tota<br>2 Net   |  | ) (column 2 le   | ess sum of colum   | ns 3, 4  | , and 5). I  | Enter here   | and on pa   | ige 1, line  | 7                    |  | <del></del>  | -                                       |
|   |  |  | ee Instruction   |  |  |  |   |  | 4                    |  |  | ·                                       |
| 1 Year  | 2. Trade notes   | and accounts re-   | 3. Sales on acc  | cunt   | 4. Curre   | Amount ad  | ded to reserve  |  | 6. Amo               | unt charged  | 7. 8   | eserve for ba                           |
|   | CHYPOTOGGG   | iding at end of year   | ļ  |  | prov   | rision   | 1.00  | Dveries  | *6***                | at reserve   |  | at end of year                          |
| 1963.   |  |  | ······································   | •••••  |  |  |   |  | ••••••               | ••••   |  |   |
| 1964 .  | 1967   | was the  | first yea  | r of   | operat   | ions   | 1   |  | •••••                | •••••  |  | • |
| 1966 .  |  |  |  |  |  |  |   |  |                      |  |  | · · · · · · · · · · · · · · · · · · ·   |
| 1967 .  |  | 77.14<br>27.25   | 374,73   |  |  | 000.00   |   |  |                      |  |  | 1,000                                   |
| 1968 .  |  |  | See Instruction  |  | 1  | 500.00   | 1   |  |                      |  |  | 1,500                                   |
| -   |  |  |  |  |  |  |   |  |                      |  |  |   |
| other at  | uthorized pred   | ngs appear us<br>ctices.   | se the first headi   | ng for c   | depreciation   | under Re   | venue Pro   | cedures 62-  | -21 and              | 65–13  | end the s  | econd hear                              |
| ****  |  |  |  |  |  |  |   | Mark Control of the Control  |                      |  |  |   |
| 1.4   | Crosp and guidel   | ine class   1  | 2. Cost or other basis   |  | et additions   | 4. Asset re  |   | 5. Depreciat   | ion  6.              | Method of  | 7. Class life  | 1                                       |
| 1 Total   | Creep and guidel Obscription of pro additional fil dule K) lar depreciati  | operty   | 2. Cost or other basis<br>at beginning of year<br>— 02 ——————————————————————————————————  | Date   | r (amount)<br>OR   | (applicable of Proc. 6   | only to Rev.  | allowed or allo  | rs de                |  | Rate (%)<br>or life  | 8. Deprecing                            |
| 1 Total   | additional fi  | operty   | cost or other basis  | Date   | r (amount)<br>OR   | (applicable of Proc. 6   | only to Rev.  | allowed or allo  | rs de                | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total   | additional fi  | operty   | cost or other basis  | Date   | r (amount)<br>OR   | (applicable of Proc. 6   | only to Rev.  | allowed or allo  | rs de                | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total   | additional fi  | operty   | cost or other basis  | Date   | r (amount)<br>OR   | (applicable of Proc. 6   | only to Rev.  | allowed or allo  | rs de                | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total   | additional fi  | operty   | cost or other basis  | Date   | r (amount)<br>OR   | (applicable of Proc. 6   | only to Rev.  | allowed or allo  | rs de                | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total   | additional fi  | operty   | cost or other basis  | Date   | r (amount)<br>OR   | (applicable of Proc. 6   | only to Rev.  | allowed or allo  | rs de                | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total   | Description of pro-<br>l additional fil<br>dule K) ———————————————————————————————————   | operty   | cost or other basis  | Date In  | r (amount)<br>OR   | in year (i<br>(appicable of<br>Proc. 5<br>w). (Enter   | only to Rev.  | allowed or allo  | rs de                | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total<br>School<br>2 Regu   | Description of pro- ladditional file dule K)  lar depreciati  s: Amount of   | pprity stylear deprec  | at beginning of year 004 Cert or other basis station (do not inc   | Date lude in   | of (amount) OR   | in year (i<br>(appicable of<br>Proc. 5<br>w). (Enter i   | only to Rev.  | allowed or allo  | ch partn             | prociation   | Rate (%)<br>or life  | thay                                    |
| 1 Total<br>School<br>2 Regularies<br>3e Total<br>4 Less<br>5 Bata   | Description of pro- l additional fil dule K)  lar depreciati  at Amount of mos—Enter h   | pprity stylear deprec  | et beginning of year  Od  Cert or other basis  citation (do not inc.   | Date lude in   | of (amount) OR Sequired line 2 below                             | in year (i<br>(appicable of<br>Proc. 5<br>w). (Enter i   | only to Rev.  | allowed or allo  | ch partn             | prociation   | Rate (%)<br>or life  | they                                    |
| 1 Total<br>School<br>2 Regularies<br>3e Total<br>4 Less<br>5 Bata   | Description of pro- l additional fil dule K)  lar depreciati  at Amount of mos—Enter h   | depreciation of there and on pure  | et beginning of year  Od  Cert or other basis  citation (do not inc.   | Date Inde in Summer Sum | tal of line 1 and in Sched                                       | in year ((appicable of proc. 6 Proc. 6 W). (Enter leading of proc. 6 and fine 2 dules A an   | inouni) in the re-<br>init to Rev. 2-21) here and all | allowed or allowed programme and allowed or allowed to early and allowed to early allowed t | ulle                 | prociation   | Exterior (ids) or (id | thay                                    |
| 1 Total<br>School<br>2 Regu<br>3a Total<br>4 Less<br>5 Bata<br>SUMM.  | Description of pro- additional fil dule IX)  lar depreciati  a: Amount of mos Enter h  ARY OF DE   | depreciation of the and on pic   | et beginning of year Od- Cert or other basis station (do not inc   | Date Inde in Summer Sum | tal of line 1 and in Scheol                                      | in year (cappicable proc. 6 w). (Enter li and fine 2 dules A an  | inount light fee. 2-21) here and al                   | allowed or allowed prior year locate to ear  | ULE                  | preciate preciate  | Exterior (ids) or (id | 109,                                    |
| 1 Total<br>School<br>2 Regu<br>3a Total<br>4 Less<br>5 Bala<br>SUMM.  | acditional file dule K)  lar depreciation of the control of the co | depreciation of the and on pic   | cert or other basis ciation (do not inc  laimed on Sne 1 age 1, line 21 .  | 3b Todabove a  | tal of line 1 and in Scheol                                      | in year (i (appicable of Proc. 5 w). (Enter i and fine 2 dules A an units of procedure of procedure of the p | inount light fee. 2-21) here and al                   | allowed or allow in prior year locate to ear | ULE                  | preciate preciate  | Exte (%) or tide and tide arms 5 of  | 109,                                    |
| 1 Total<br>School<br>2 Regu<br>3a Total<br>4 Less<br>5 Bats<br>SUMM   | dule K)  aciditional file dule K)  lar depreciati  a: Amount of mos Enter h  ARY OF DE   | depreciation of the preciation | cert or other basis ciation (do not inc  laimed on line 1  ge 1, line 21  Declining belance                                      | 3b Todabove a  | of amount) OR- Sequired line 2 below tal of line 1 and in School | in year ((appicable of proc. 6) Proc. 6 W). (Enter li and line 2 dules A an  | Addition  | allowed or allow in prior year locate to ear | ULE Or               | processes of the column of the | Exte (%)   | 109,                                    |
| 1 Total<br>School<br>2 Regular<br>3e Total<br>4 Less<br>5 Bala<br>SUMMA<br>1 Under<br>62-2<br>2 Other<br>Schedu               | dule K)  aciditional file dule K)  lar depreciati  a: Amount of mos Enter h  ARY OF DE   | depreciation of the preciation | cetter other basis ciation (do not inc  ciaimed on Sne 1 age 1, line 21  Declining balance  109,169,1  F LINES 16, 1             | 3b Todabove a  | of amount) OR- Sequired line 2 below tal of line 1 and in School | in year (cappicable of proc. 6 w). (Enter leaves of proc. 6 and fine 2 dules A am  Units of production  PAGE 1,  | AND OF  | SCHED  | ULE Or               | processes of the column of the | Exte (%)   | 109,                                    |
| 1 Total<br>School<br>2 Regu<br>3a Total<br>4 Less<br>5 Bats<br>SUMM   | dule K)  additional fill dule K)  lar depreciati  a: Amount of mce—Enter h ARY OF DE   | depreciation of the and on put preciation of  | cetter other basis iation (do not inc  laimed on line 1 age 1, line 21  Declining belance  109,169.8  F LINES 16, 1              | 3b Tolabove a  | tal of line 1 and in School of the                               | any part (cappicable proc. s w). (Enter le proc. s w). (Enter le proc. s and line 2 dules A an Units et proc. s PAGE 1, Line s others  | AND OF  | SCHED  | ULE OF               | processes of the column of the | Exte (%)   | 109, Total 09,169                       |
| 1 Total<br>School<br>2 Regular<br>3a Total<br>4 Less<br>5 Bala<br>SUMM/<br>1 Under<br>62-2<br>2 Other<br>Schedular<br>Line or | acditional file dule K) lar depreciati  at Amount of mos Enter h ARY OF DE r Rev. Procs. 1 and 65–13   | depreciation chere and on pur Straight line ANATION O  | cetter other basis ciation (do not inc  ciaimed on Sne 1 age 1, line 21  Declining balance  109,169,1  F LINES 16, 1  toe  cched | 3b Tolabove a  | tal of line 1 and in School of the digits                        | and fine 2 dules A an Units of process  PAGE 1, Line of other  | AND OF  | SCHED  | ULE OF               | processes of the column of the | Exte (%)   | 109, Total 09,169                       |
| 1 Total<br>School<br>2 Regu<br>3a Total<br>4 Lect<br>5 Bala<br>5 UMM/<br>1 Under<br>62-2<br>2 Other<br>Schedu                 | acditional file dule K) lar depreciati  at Amount of mos Enter h ARY OF DE r Rev. Procs. 1 and 65–13   | depreciation of the and on put preciation of  | cetter other basis ciation (do not inc  ciaimed on Sne 1 age 1, line 21  Declining balance  109,169,1  F LINES 16, 1  toe  cched | 3b Tolabove a  | tal of line 1 and in School of the                               | and fine 2 dules A an Units of process  PAGE 1, Line of other  | AND OF  | SCHED  | ULE OF               | processes of the column of the | Exte (%)   | 109, Total 09,169                       |
| 1 Total<br>School<br>2 Regular<br>3a Total<br>4 Less<br>5 Bala<br>SUMM/<br>1 Under<br>62-2<br>2 Other<br>Schedular<br>Line or | acditional file dule K) lar depreciati  at Amount of mos Enter h ARY OF DE r Rev. Procs. 1 and 65–13   | depreciation chere and on pur Straight line ANATION O  | cetter other basis ciation (do not inc  ciaimed on Sne 1 age 1, line 21  Declining balance  109,169,1  F LINES 16, 1  toe  cched | 3b Tolabove a  | tal of line 1 and in School of the digits                        | and fine 2 dules A an Units of process  PAGE 1, Line of other  | AND OF  | SCHED  | ULE OF               | processes of the column of the | Exte (%)   | 109, Total 09,169                       |
| 1 Total<br>School<br>2 Regular<br>3a Total<br>4 Less<br>5 Bala<br>SUMM/<br>1 Under<br>62-2<br>2 Other<br>Schedular<br>Line or | acditional file dule K) lar depreciati  at Amount of mos Enter h ARY OF DE r Rev. Procs. 1 and 65–13   | depreciation chere and on pur Straight line ANATION O  | cetter other basis ciation (do not inc  ciaimed on Sne 1 age 1, line 21  Declining balance  109,169,1  F LINES 16, 1  toe  cched | 3b Tolabove a  | tal of line 1 and in School of the digits                        | and fine 2 dules A an Units of process  PAGE 1, Line of other  | AND OF  | SCHED  | ULE OF               | processes of the column of the | Exte (%)   | 109, Total 09,169                       |
| 1 Total<br>School<br>2 Regular<br>3a Total<br>4 Less<br>5 Bala<br>SUMM/<br>1 Under<br>62-2<br>2 Other<br>Schedular<br>Line or | acditional file dule K) lar depreciati  at Amount of mos Enter h ARY OF DE r Rev. Procs. 1 and 65–13   | depreciation chere and on pur Straight line ANATION O  | cetter other basis ciation (do not inc  ciaimed on Sne 1 age 1, line 21  Declining balance  109,169,1  F LINES 16, 1  toe  cched | 3b Tolabove a  | tal of line 1 and in School of the digits                        | and fine 2 dules A an Units of process  PAGE 1, Line of other  | AND OF  | SCHED  | ULE OF               | processes of the column of the | Exte (%)   | 109, Total 09,169                       |

| Gree name, address, and social security number of each partner. (Deserty) Where return of partner or member is fined in another internal ternal development service center, specify district or service center.    Walker McKinney 380-47 East 87th Street | ignata acercaident aliena.                                   | l  | 1 3. COST C  |            |            |  |
|--|--|--|--|------------|------------|--|
|  |  | 2. Percent-<br>age of time<br>devoted to<br>business | (i) LHe<br>Years   | (ii) Rat   | is of      | (HI) Cost of<br>used property                  |
|  | 26-7053  | Part   | 4 or more bet<br>less than 6<br>6 or more bet<br>less than 8 |            |            |  |
| New York, N. Y. 10028  |  |  | ************   | 27,012     | 2.46       |  |
|  | 14-8047  | Fart   | 4 or more but  |            |            |  |
|  | 14-004/  |  | 6 or more but<br>less than 8                                 |            |            |  |
| 206 Fellows Avenue   |  |  | S or more  | No         | ne         |  |
| Syracuse, N. Y.  | 22-6546  | A11  | d or more but<br>less than 6                                 |            | 71154      |  |
|  | 22-0340  | W. T. T.   | 6 or more but<br>less than 8                                 |            |            |  |
| 415 Stratford Street   |  |  | 8 or more  | No         | ne         | •  |
| Syracuse, N. Y.  |  | Bank   | 4 or more but  |            | )ii.e      | ,  |
|  | 12-7129  | Part   | 6 or more but<br>less than 8                                 |            | •          |  |
| 592 Park Avenue  |  |  | 8 or mare  | 4 766      | 01         |  |
| East Orange, N. J. 07017   | •  | -  | 4 or more but<br>less than 6                                 | 4.766      | 1.7/       |  |
| )  | •  |  | 6 or more but  |            |            |  |
|  |  |  | 8 or more  |            |            | -  |
|  |  | <u> </u>   | 1  | 31,77      | 9.37       |  |
| Totals   | 6. Perments to partners-                                     | salaries   | 7 Qualify  | ine        | S. Net sho | rt term gain (loss) fre                        |
| (line 27, page 1) (line 1, Schedule 1)   | and interest<br>(fine 14, page 1)                            |  | dividend<br>(attach li                                       | rt)        | sale or e  | schange of capital ea<br>line 9, Schadule D)   |
| 8,726,64   | None   |  |  |            |            |  |
| None None  | None<br>21,000,00  |  | ······································                       | ·········· | 1          |  |
| None   | None   |  |  |            |            |  |
| n . 1,494.71   |  |  |  |            |            |  |
| otals 10,221.35  | 21,000.00  | .1   |  |            | 1          |  |
| 9. Not long term gain (loss) from 10. Net gain (loss) under , sale or aschings of capital assets (line 13, Schedule B) (line 6, Schedule D)  | 11. Not earnings fr<br>self-employment<br>(line 10, Schedule |  | 12. Contribe<br>(see Sch.<br>instruction                     | K          |            | Expense account allowance ich. K Instructions) |
| 0 .  | 8,726.64   |  |  |            |            | 568.08   |
| 1  | . None   |  |  |            | ļ          | 1,049.44                                       |
| B) . L   | 21,000.00  |  | •••••  |            |            |  |
| b)   |  |  |  |            |            | 568.08   |
|  | 1,434./1   |  |  |            |            | 568.08   |
| d) .   | 31,221,35  |  | ·  |            | 90 (A)     | 568.08   |

|  | IN L-BALANCE   |  |  | -  |                                     | -   |                                    |  |   |
|--|--|--|--|--|-------------------------------------|---|------------------------------------|--|---|
|  |  |  |  | Beginning of   | taxable year                        |   |                                    | f texable                                    |   |
|  |  | ASSETS   |  | Amount   | Te                                  | rtal  | Amount                             |  | Total   |
| Cest   |  |  |  |  | 3,7                                 | 46.35   |                                    | ļ  | 4,406.11  |
| 2 Tred   | de notes and accour  | its receivable   |  | 0.777.14   |                                     |   | 73,227.2                           | 5  |   |
| (1   | a) Less allowance fo   | or bad debts   |  | 1,000.00   | 39,7                                | 77.14   | 1,500.00                           | 0  | 71,727.25   |
| Inve   | ntories  |  |  |  | 3,3                                 | 80.57   |                                    |  | 4,661,06  |
| & Gov  | 't obligations: (a) U  | J.S. and instrumenta   | Jities   |  |                                     |   |                                    |  |   |
| 0  | ) State, subdivision   | ns thereof, etc  |  |  |                                     |   |                                    |  |   |
| 5 Other  | er current assets (a   | ttach schedule)  |  |  | 17.5                                | 28.71   |                                    |  | 16,707.26   |
| 5 Mor  | tgage and real estate  | loans  |  |  |                                     |   |                                    |  |   |
| 7 Oth  | er Investments (atta   | ch schedule)   |  |  |                                     |   |                                    | _  |   |
| 8 Bull   | dings and other fixed  | depreciable assets .   | 98   | 2,934.29   |                                     | 1   | ,069,181,                          | 03   |   |
| (  | ) Less occumulated   | depreciation   | 6  | 8.079.42   | 914.8                               | 54.87   | 177.248.                           | 58 89  | 91,932,45   |
| 9 Dep  | letable assets   |  |  |  |                                     |   |                                    |  | •,  |
| (  | a) Less accumulated  | depletion  |  |  |                                     |   |                                    |  |   |
| O Lan  | d (net of any amo  | rtization)   |  |  | 63,5                                | 58.36   |                                    | 1  | 63,558.36   |
| 1 Inte   | ngible assets (amor  | tizable only)  |  | •  |                                     |   |                                    |  |   |
| (  | a) Less accumulated  | amortization   |  |  |                                     | (   |                                    |  |   |
| 2 Oth  | er essets (attach sch  | nedule)  |  |  |                                     | 51.31   |                                    |  | 56,001.13   |
|  | Total assets .   |  |  | -1   | ,090,6                              | 97.31   |                                    | 1,10   | 08,993.62   |
|  | LIABILITIE   | ES AND CAPITAL   |  |  |                                     |   |                                    |  | *   |
| 4 Acc  | ounts payable  |  |  | . "  | 120,0                               | 61.75   |                                    | 1.5  | 94,325.09   |
| 5 Mar  | itgages, notes, and b  | onds navable in less   |  |  |                                     |   |                                    |  |   |
|  |  | ougs bayana un sess  | than I year .  |  |                                     |   |                                    | -  |   |
|  | er current liabilities   |  | than I year .  |  | -23,4                               | 90.38   |                                    | -  | 46,511.55   |
| 6 Oth  |  |  |  |  | 23,4                                |   |                                    |  | 46,511.55<br>66,156.98  |
| 6 Oth  |  | (attach schedule) .<br>onds payable in 1 year  |  |  |                                     |   |                                    |  |   |
| 6 Oth<br>7 Mor   | rtgages, notes, and bo<br>er liabilities (attach<br>tners' capital accou   | (attach schedule) .<br>onds payable in 1 year<br>schedule)   |  |  | 849,2                               |   |                                    |  |   |
| 6 Oth<br>7 Mor   | rteages, notes, and be<br>er liabilities (attach   | (attach schedule) .<br>onds payable in 1 year<br>schedule)   |  |  | 849,2                               | 79.98<br>65.20  |                                    | 90   | 66,156.98   |
| 6 Oth<br>7 Mor<br>8 Oth<br>9 Part  | rteages, notes, and be<br>er liabilities (attach<br>tners' capital accou<br>Total liabilities a  | (attach schedule) .<br>onds payable in 1 year<br>schedule)   | r or more  |  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31   | chedule M)                         | 90   | 2,000.00  |
| 6 Oth<br>7 Mor<br>8 Oth<br>9 Part  | regges, notes, and beer liabilities (attach<br>there' capital account<br>Total liabilities a   | (attach schedule) . onds payable in 1 year schedule)   | r or more  | ACCOUNTS (S  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31   |                                    | 1 10   | 2,000.00  |
| 6 Oth<br>17 Morals Oth<br>18 Oth<br>19 Part<br>10<br>Schodt  | reges, notes, and buer liabilities (attach<br>there' capital account<br>Total liabilities a<br>ule M—RECONCH<br>1. Capital account at<br>beginning of your   | (attach schedule) . onds psyable in 1 year schedule) and capital LIATION OF PARTI  | NERS' CAPITAL /  3. Ordinary income (fees) from line 27, page 1  | 4. Jecome not recipie seriems 3 plus<br>texable lecom  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31   | ed S. Withdrawals<br>dictribution  | 1 10   | 2,000.00<br>08.993.62   |
| 6 Oth<br>17 Mor<br>18 Oth<br>19 Part<br>10<br>School   | reges, notes, and beer liabilities (attach there' capital account Total liabilities at the Market Concern L. Capital account at beginning of year 83,874,39.   | (attach schedule) . onds psyable in 1 year schedule) and capital LIATION OF PARTI  | r or more  | 4. Jecome not recipie seriems 3 plus<br>texable lecom  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31   |                                    | 1 10   | 2,000.00<br>28,993.62   |
| 16 Oth<br>17 Mort<br>18 Oth<br>19 Part<br>10<br>Schodt   | reges, notes, and buer liabilities (attach<br>there' capital account<br>Total liabilities a<br>ule M—RECONCH<br>1. Capital account at<br>beginning of your   | (attach schedule) . onds psyable in 1 year schedule) and capital LIATION OF PARTI  | NERS' CAPITAL /  3. Ordinary income (fees) from line 27, page 1  | 4. Jecome not recipie seriems 3 plus<br>texable lecom  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31   | ed S. Withdrawals<br>dictribution  | 1 10   | 2,000.00<br>08.993.62   |
| 6 Oth<br>17 Mort<br>18 Oth<br>19 Part<br>10<br>Schodt  | regges, notes, and beer flabilities (attach there' capital account Total flabilities at the Market Concern to  | (attach schedule) . onds psyable in 1 year schedule) and capital LIATION OF PARTI  | NERS' CAPITAL / 3. Ordinary income<br>(less) from line 27,<br>pags 1   | 4. Jecome not recipie seriems 3 plus<br>texable lecom  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31   | E. Withdrawals distribution        | 11 10  | 2,000.00<br>28,993.62   |
| 6 Oth<br>17 Mort<br>18 Oth<br>19 Part<br>10<br>Schools<br>10   | reges, notes, and beer liabilities (attach there' capital account Total liabilities at the Market Concern L. Capital account at beginning of year 83,874,39.   | (attach schedule) . onds psyable in 1 year schedule) and capital LIATION OF PARTI  | NERS' CAPITAL /  3. Ordinary income (fees) from line 27, page 1  | 4. Jecome not recipie seriems 3 plus<br>texable lecom  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31<br>ection for Sc<br>extens 2, pins<br>counts 2, pins<br>counts 3, pins<br>counts 4 ed action  | ed S. Withdrawals<br>dictribution  | 11 10  | 2,000.00<br>28,993.62   |
| 6 Oth<br>17 Mort<br>18 Oth<br>19 Part<br>10<br>Schools<br>(a) .  | regges, notes, and beer flabilities (attach there' capital account Total flabilities at the Market of the Market o | (attach schedule) . onds psyable in 1 year schedule) and capital LIATION OF PARTI  | NERS' CAPITAL A  J. Ordinary income (less) irror line 27, page 1  8, 7.26.64   | 4. Jecome not recipie seriems 3 plus<br>texable lecom  | 97,8<br>090,6                       | 79.98<br>65.20<br>97.31<br>ection for Sc<br>extens 2, pins<br>counts 2, pins<br>counts 3, pins<br>counts 4 ed action  | E. Withdrawals distribution        | 90<br>11 10                                  | 2,000.00<br>28,993.62   |
| s Oth<br>17 More<br>18 Oth<br>19 Part<br>10<br>Schodi<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10  | regge, notes, and beer liabilities (attach there' capital account total liabilities of the Market and Market a | (attach schedule) . onds payable in 1 year schedule) nts snd capital LIATION OF PARTI 2. Capital contributed during year   | NERS' CAPITAL A  B. Ordinary income fless) from line 27, pags 1  8,726.64  1,694.71  10,221,35   | ACCOUNTS (S<br>4, lecture not no<br>is colorn 3 plut<br>lecture 1 plut<br>tracks lector  | 97,8<br>97,8<br>090,6<br>cos Instru | 79.98<br>65.20<br>97.31<br>ection for Sc<br>summ set indect<br>column 1 photocolumn 2 p | 92,601                             | .03<br>.52                                   | 2,009.00<br>28,993.62<br>7. Capital account of year<br>2,000.00                       |
| 6 Oth 17 More 18 Oth 19 Part 10 Oth 19 Part 10 Oth  | regges, notes, and beer liabilities (attach there' capital account total liabilities of the Market state o | (attach schedule) . onds payable in 1 year schedule)   | NERS' CAPITAL A  J. Ordinary income (less) from line 27, page 1  8,726.64  1,694.71  10,221,35  RNINGS FROM 5  | ACCOUNTS (S<br>4. leaders not not<br>is colorn 3 plut<br>to colorn 3 plu | 97,8<br>97,8<br>090,6<br>see Instru | 79.98<br>65.20<br>97.31<br>ection for Sc<br>summ set indect<br>column 1 photocolumn 2 p | 92,601                             | 90<br>1110<br>.03<br>.52<br>.55              | 2,000.00<br>28,993.62<br>7, Capital account<br>and of year<br>2,000.00                |
| 6 Oth 17 More 18 Oth 19 Part 10 Oth 19 Part 10 Oth  | regges, notes, and beer liabilities (attach there' capital account total liabilities of the Market state o | (attach schedule) . onds payable in 1 year schedule) nts snd capital LIATION OF PARTI 2. Capital contributed during year   | NERS' CAPITAL A  J. Ordinary income (less) from line 27, page 1  8,726.64  1,694.71  10,221,35  RNINGS FROM 5  | ACCOUNTS (S<br>4. leaders not not<br>is colorn 3 plut<br>to colorn 3 plu | 97,8<br>97,8<br>090,6<br>see Instru | 79.98<br>65.20<br>97.31<br>ection for Sc<br>summ set indect<br>column 1 photocolumn 2 p | 92,601. 13,485. 106.086.           | 90<br>1 10<br>.03<br>.52<br>.55              | 2,000.00<br>28,993.62<br>7, Capital account<br>and of year<br>2,000.00                |
| 6 Oth T Moor 18 Oth 18 Oth 18 Oth 19 Pari 10 Oth 10 Oth 10 Oth 11 Ord 11 Ord 11 Ord 11 Ord 12 Ord 13 Oth 14 Ord 15 Ord 16 Oth 16 Oth 17 Moor 18 Oth 18 Oth 18 Ord 1 | regges, notes, and beer liabilities (attach there' capital account total liabilities of the Market Control of the Market Control of the Market Control of the Market Control of the Market Computational of the Market Computation | (attach schedule) . onds payable in 1 year schedule) nts und capital LIATION OF PARTI  2. Capital contributed during year  TION OF NET EAS sed by casualty loss ors—salaries and interests   | NERS' CAPITAL A  J. Ordinary locome (bus) from line 27, page 1  8,726.64  1,694.71  10,221,35  RNINGS FROM 50  tes (line 27 plus to crest (line 14, page)  | ACCOUNTS (S  4. leasure not not in a colored 3 plant in account in  | 97,8<br>97,8<br>090,6<br>see Instru | 79.98<br>65.20<br>97.31<br>ection for Sc<br>summ set indect<br>column 1 photocolumn 2 p | 92,601                             | 90<br>11 10<br>.03<br>.52<br>.55             | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00             |
| 6 Oth T Moor 18 Oth 18 Oth 18 Oth 19 Pari 10 Oth 10 Oth 10 Oth 11 Ord 11 Ord 11 Ord 11 Ord 12 Ord 13 Oth 14 Ord 15 Ord 16 Oth 16 Oth 17 Moor 18 Oth 18 Oth 18 Ord 1 | regges, notes, and beer liabilities (attach there' capital account total liabilities of the Market Control of the Market Control of the Market Control of the Market Control of the Market Computational of the Market Computation | (attach schedule) . onds payable in 1 year schedule) nts und capital LIATION OF PARTI 2. Capital contributed during year THON OF NET EAS   | NERS' CAPITAL A  J. Ordinary locome (bus) from line 27, page 1  8,726.64  1,694.71  10,221,35  RNINGS FROM 50  tes (line 27 plus to crest (line 14, page)  | ACCOUNTS (S  4. leasure not not in colorina 1 plant to sales leasure  10 to 10   | 97,8<br>97,8<br>090,6<br>see Instru | 79.98<br>65.20<br>97.31<br>ection for Sc<br>summ set indect<br>column 1 photocolumn 2 p | 92,601. 13,485. 106.086.           | 90<br>1110<br>03<br>03<br>52<br>155          | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00<br>2,000.00 |
| 15 Oth<br>17 Moore<br>18 Oth<br>19 Pari<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10  | regges, notes, and beer flabilities (attach there' capital account total flabilities of the Market flabilities of the Mark | (attach schedule) . onds psyable in 1 year schedule) nts   | NERS' CAPITAL A  3. Ordinary income (Dest) from line 27, pags 1  8. 7 26 . 64  1. 69471  10, 221, 35  RNINGS FROM 6  sees (line 27 plus 6  crest (line 14, page arry other than capital capi   | ACCOUNTS (S  is learner not not to colored 1 plant  | 97,8<br>090,6<br>cos Instru         | 79.98 65.20 97.31 ection for Section for S                | 92,601. 13,485. 106.086.           | 90<br>1110<br>03<br>03<br>52<br>155          | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00<br>2,000.00 |
| 15 Oth<br>17 Moore<br>18 Oth<br>19 Pari<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10  | regges, notes, and beer liabilities (attach there' capital account total liabilities of the Market liabilities of the Mark | (attach schedule) . onds psyable in 1 year schedule) nts   | NERS' CAPITAL A D. Ordinary income (Dest) iron line 27, pags 1  8,726.64  1,694.71  10,221,35  RNINGS FROM 66  ses (line 27 plus is crust (line 14, pags orty other than capitut tonstitute net earnite tonstitute net earnite constitute constit | ACCOUNTS (S  is learner not not to colored 1 plant  | 97,8<br>090,6<br>cos Instru         | 79.98 65.20 97.31 ection for Section for S                | 92,601. 13,485. 105.086. 21,000.00 | 90<br>1110<br>03<br>03<br>52<br>155          | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00             |
| 15 Oth<br>17 Moore<br>18 Oth<br>19 Pari<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10  | regges, notes, and beer liabilities (attach there' capital account total liabilities of the Market o | (attach schedule) . onds psyable in 1 year schedule) nts   | NERS' CAPITAL A D. Ordinary income (Dest) iron line 27, pags 1  8,726.64  1,694.71  10,221,35  RNINGS FROM 66  ses (line 27 plus is crust (line 14, pags orty other than capitut tonstitute net earnite tonstitute net earnite constitute constit | ACCOUNTS (S  is learner not not to colored 1 plant  | 97,8<br>090,6<br>cos Instru         | 79.98 65.20 97.31 etion for Sc spen set indec colons 1 pro covable del gale   | 92,601. 13,485. 105,086. 21,000.00 | 90<br>1110<br>03<br>03<br>52<br>155          | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00<br>2,000.00 |
| 6 Oth<br>7 More<br>8 Oth<br>9 Period<br>OGSchodh<br>10 Ord<br>10 Ord<br>11 Ord<br>11 Ord<br>8  | regges, notes, and beer flabilities (attach there' capital account Total flabilities of the Market Concerns of the | (attach schedule) . onds psyable in 1 year schedule) nts   | NERS' CAPITAL  J. Ordinary income (bus) from line 27, pags 1  8,726.64  1,494.71  10,221,35  RNINGS FROM 56  tes (line 27 plus income) crest (line 14, pags inty other than capitute constitute net earning)   | ACCOUNTS (S  is learner not not to colored 1 plant  | 97,8<br>090,6<br>cos Instru         | 79.98 65.20 97.31 etion for Sc spen set indec colons 1 pro covable del gale   | 92,601. 13,485. 105.086. 21,000.00 | 90<br>1110<br>03<br>03<br>52<br>155          | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00<br>2,000.00 |
| 15 Oth<br>17 Moore<br>18 Oth<br>19 Pari<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10<br>10  | regges, notes, and beer flabilities (attach there' capital account Total flabilities of the Market flabilities of the Mark | (attach schedule) . conds payable in 1 year schedule) nts schedule) nts LIATION OF PARTI  2. Capital contributed during year  TION OF NET EAS sed by casualty loss ors salaries and into or exchange of proper large 1, which does not idends (fine 5, page nuctions) . sal estate | NERS' CAPITAL /  3. Ordinary income (less) from line 27, pags 1  8, 7.26.64  1, 9.94.71  10, 221, 35  RNINGS FROM 6: less (line 27 plus is crest (line 14, page arty other than capitute net earnil)   | ACCOUNTS (S.  I iscores not not in colores 1 plant to account to ac   | 97,8 97,8 090,6 see Instru          | 79.98 65.20 97.31 etion for Sc spen set indec colons 1 pro covable del gale   | 92,601. 13,485. 105,086. 21,000.00 | 90<br>1110<br>03<br>03<br>52<br>155          | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00<br>2,000.00 |
| 15 Oth<br>17 Moore<br>18 Oth<br>19 Per<br>100<br>100<br>100<br>100<br>100<br>100<br>100<br>100<br>100<br>10  | regge, notes, and beer liabilities (attach there' capital account total liabilities of the Market of | (attach schedule) . onds psyable in 1 year schedule) nts   | NERS' CAPITAL A Definition of the page of  | ACCOUNTS (S. Isches not not so colonia 2 plus to   | 97,8 97,8 090,6 see Instru          | 79.98 65.20 97.31 etion for Sc spen set indec colons 1 pro covable del gale   | 92,601. 13,485. 105,086. 21,000.00 | 90 90 11 10 10 10 10 10 10 10 10 10 10 10 10 | 2,000.00<br>28,993.62<br>7, Capital account a<br>good of year<br>2,000.00<br>2,000.00 |



#### SCHEDULES

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1968

Cost of operations

Other income

Interest expense

Taxes

Amortization

Depreciation

Other current assets

Other assets

Other current liabilities



#### SCHEDULES

### CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1968

#### COST OF OPERATIONS

|   |              | \$471,411.83 |
|---|--------------|--------------|
| Salaries and wages  |              | \$4/1,411.03 |
| Operating supplies and expenses:  | 4 00 07 01   |              |
| Murcing   | \$ 32,367.01 |              |
| Dietary contractual services and expenses   | 194,428.01   |              |
| Housekeeping  | 40,618.04    |              |
| Building operation  | 58,233.87    |              |
| Social services   | 2,231.01     |              |
| Residential home  | 1,834.03     | 400 000 73   |
| General and administrative  | 79,377.75    | 409,089.72   |
| General and administrative  |              | \$880,501,55 |
| OTHER INCOME  |              |              |
|   |              |              |
|   |              | \$ 11,544.01 |
| Cafeteria sales   |              | 1,545.11     |
| Commissions, pharmacy   |              | 3,150.58     |
| Physical therapy  |              | 686.68       |
| Miscellaneous   |              | \$ 16,926.38 |
| INTEREST EXPENSE  |              |              |
|   |              | 4 10 05/ 05  |
| Interest on conditional purchase contract   |              | \$ 12,254.05 |
| Interest on real estate mortgage  |              | 43,587.03    |
| Interest on term loan   |              | 5,501.26     |
| Interest on term loan   |              | \$ 61,342.34 |
| TAXES   |              |              |
|   |              | \$ 27,303.71 |
| Taxes on real estate  |              | 30,790.50    |
| Downall taxes   |              | 25.00        |
| New York State franchise tax - 116 East Castle Co   | orp.         | \$ 58,119.21 |
|   |              | 9 30,113,122 |
| AMORTIZATION  |              |              |
|   | od of        |              |
| Deferred financing expense amortized over period<br>real estate mortgage note payable (19 years and | d 3 months   |              |
| from May 1, 1967):  |              | \$ 19,243.95 |
| Cost  | \$ 664.00    |              |
| Prior years amortization  | 996.00       | 1,660.00     |
| Amortization - 1968   |              | \$ 17,583.95 |
|   |              |              |



### SCHEDULE

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1968

### SCHEDULE I, DEPRECIATION

|  | ASSETS   |   |
|--|--|---|
| Balance<br>Jan. 1, 1968                                  | Additions  | Balance<br>Dec. 31, 1968  |
| \$207,334.27<br>648,700.02<br>126,900.00<br>\$982,934,29 | \$   | \$ 207,334.27<br>700,793.61<br>161,053.15<br>\$1,069,181.03   |
|  | ALLOWANCES   |   |
| Balance<br>Jan. 1, 1968                                  | Provision  | Balance<br>Dec. 31, 1968  |
| \$ 13,822.29<br>43,082.13<br>11,175.00                   | \$ 19,351.20<br>63,043.38<br>26,774.58<br>\$109,169.16   | \$ 33,173.49<br>106,125.51<br>37,949.58<br>\$ 177,248.58  |
|  | Jan. 1, 1968<br>\$207,334.27<br>648,700.02<br>126,900.00<br>\$982,934.29<br>Balance<br>Jan. 1, 1968<br>\$ 13,822.29<br>43,082.13 | Balance Jan. 1, 1968 Additions  \$207,334.27 \$ 648,700.02 52,093.59 126,900.00 34,153.15 \$982,934.29 \$86,246.74  ALLOWANCES  Balance Jan. 1, 1968 Provision  \$ 13,822.29 \$ 19,351.20 43,082.13 63,043.38 11,175.00 26,774.58 |



#### SCHEDULES

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1968

#### OTHER CURRENT ASSETS

|  | 12/31/67                  | 12/31/68                              |
|--|---------------------------|---------------------------------------|
| Sundry accounts receivable   | \$ 7,909.77               | \$                                    |
| Current portion of deferred interest owed and other prepaid items  | 9,618.94<br>\$ 17,528.71  | 16,707.26<br>\$ 16,707.26             |
| OTHER ASSETS   |                           |                                       |
|  | 12/31/67                  | 12/31/68                              |
| Long term portion of deferred interest Deferred financing expenses, less amortization Advances to partners | \$ 29,271.36<br>18,579.95 | \$ 29,583.73<br>17,583.95<br>8,833.45 |
|  | \$ 47,851.31              | \$ 56,001.13                          |
| OTHER CURRENT LIABILI  | TIES                      |                                       |
|  | 12/31/67                  | 12/31/68                              |
| Salaries, wages and other compensation   | \$ 12,269.63              | \$ 16,346.47                          |
| Payrell taxes, withheld and accrued  | 11,220.75                 | 16,365.08                             |
| Medicare program - current financing   |                           | 13,800.00                             |
|  | \$ 23,490.38              | \$ 46,511.55                          |

Exhibit 10 — 1967 W-2 (copy D) for Carol Fahey from Allied Stores Corp. marked "Government Exhibit #6 for IO, 10/10/73".

|  | ^  |
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| 2 W  | AGE AND TAX STATEMENT 1967   |
|  |  |
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| SYRACUSE NEW YORK  | at scieny or other compensation which was not subject to orbitabling. See Circler E. Foreign, one Circler E. seed security (F.L.L.) note of 4.7% includes 5% for the pital immunical form the send 3.7% for objects.   |
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| GOV. F. Co. Pr. Cal. St. St.   |  |



#### Exhibit 11 - 1967 W-2 (copy D) for Carol Fahey marked "Government Exhibit #5 for IO, 10/10/73".



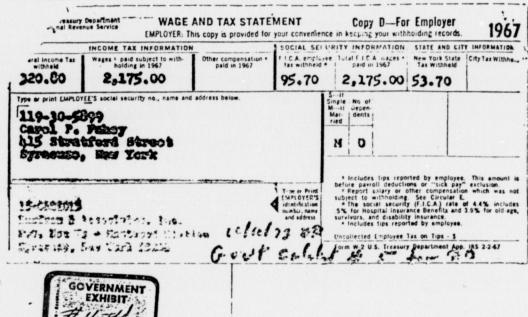




Exhibit 12 - 1966 W-2 (copy D) for Thomas M. Fahey from R. A. Culotti Construction Company.



## WAGE AND TAX STATEMENT 1966

Copy D - For employer

|   | INCOME TAX INFORMAT                               | TION                            | 500 | IALS                                       | ECUR                      | TY INFORMATION                                | INCOME            | INCOME TAX    |
|---|---|---------------------------------|-----|--|---------------------------|---|-------------------|---------------|
| t ederal income tax<br>withheld<br>1,689.33 | tages paid subject to withholding in 1966         | Other compensation paid in 1966 | tax | 77.  |                           | Paid in 1966<br>6,600.00                      | **OM ** DE MAL    | 319.70        |
| 057-22-6                                    | EE'S social security no., name 546 FAREY FORD ST. | and uduress below               |     | S - If<br>Single<br>M - If<br>Mar-<br>ried | No. of<br>Depen-<br>dents |   | l                 | CITY DA LOCAL |
|   | 1FGRD ST.<br>, N. Y. 13210                        |                                 |     | K  | С                         | 'Includes tips repu<br>is before payroll dedu | orted by employee | This amount   |

Type or prime EM.
PLOYER'S identification number name and address

R. A. CULOTTI CONTRUCTION CO., 15-0550938 INC. 6609 SOUTH SALINA STREET HARPOR, HER YORK 13129

EMPLOYER: This copy is provided for your convenience in keeping your withholding records.



# Exhibit 13 — 1967 W-2 (copy D) for Thomas M. Fahey from R. A. Culotti Construction Company.



| Treasur Department formal Refenue Service |  |   |                  |  |                              | y D-<br>nployer                             |
|---|--|---|------------------|--|------------------------------|---|
| 1 181                                     | DERAL INCOME TAX INFORMA                       | TION  | SOCIAL SEC       | URITY INFORMATION  | State or City                | State                                       |
| Federal income tax                        | Wages 2 paid subject to<br>withholding in 1967 | Other compensation <sup>2</sup><br>paid in 1967 | F.I.C.A. employ  | Total F.I.C.A. wages<br>paid in 1967*  | il different<br>from Federal | income tes<br>withheld                      |
| 260.00                                    | 6,330.00                                       |   | 290.40           | 6,500.00   |                              | 24.00                                       |
|   | ial security no., name, address ar             | d zip code below                                | Name of<br>State |  |                              | City or Local                               |
| 057-22-654<br>THOMAS M.                   |  |   | Name of<br>City  |  |                              |   |
| 415 STRATE                                | CRD ST.<br>R. Y. 13210                         |   | S-il single      | 1. Includes tips reported by<br>deductions or "sick pay" ex-<br>sation which was not subject | clusion. 2. Report s         | seary or other comp                         |
| MPLOYER'S                                 | CULOTTI CON                                    |   | State Ident, No. | ance Benefits and 3.9% for<br>ance. 4. Includes tips report                                  | old-age, survivore           | 5% for Hospital In:<br>, and disability ins |
|   | 50938  | 14  | C. 1             | Uncollected Employee Tax or  | Time 1                       |   |



Exhibit 15 — 1966 Employee Earnings Record for Thomas M. Fahey from R. A. Culotti Construction Company.





### Exhibit 15 — 1966 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

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| 00 12.60 34.80 4.70 .3         |
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. 12/17/64

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REMARKS



| DATE | 05   |
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| но             | URS    | Г                                  | E.                         | ARNINGS |       | GROSS                      | — п                     | FED.                    | N. Y. STATE          | ST, |
|----------------|--------|------------------------------------|----------------------------|---------|-------|----------------------------|-------------------------|-------------------------|----------------------|-----|
| REG            | O'TIME | DATE                               | REG.                       | O'TIME  | OTHER | PAY                        | FICA                    | W H                     | W/H                  | DI  |
| 1.000          | 7751   | JAN 5'66                           | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| 48:88          | 7793   | JAN 12'66                          | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| 40.00          | 7842   | JAN 19'66                          | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| 40.00          | 7886   | -JAN 26'66                         | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| 40.00          | 7924   | FEB 2'66                           | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| 40.00<br>40.00 |        | FEB 9'66<br>FEB 16'66<br>FEB 23'66 | 300.00<br>300.00<br>300.00 |         |       | 300.00<br>300.00<br>300.00 | 12.60<br>12.60<br>12.60 | 34.80<br>34.80<br>34.80 | 4.70                 |     |
| 48:88          | 803/   | MAR 2'66                           | 300.00                     |         |       | 300.00                     |                         |                         |                      |     |
| 40.00          |        | MAR 9'66                           | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80<br>34.80          |                      |     |
| 40.00          | 8133   | MAR 16'66                          | 300.00                     |         |       | 300.00                     | 12.60<br>12.60          | 34.80                   |                      |     |
| 40.00          | 8.98   | MAR 23'66                          | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   |                      |     |
| 40.00          | 8208   | MAR 30'66                          | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| IST QUAR       | TER    |                                    |                            |         |       |                            |                         |                         |                      |     |
| 40.00          | 8248   | APR 6'66                           | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   | 4.70                 |     |
| 40.00          |        | APR 13'66                          | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   |                      |     |
| 40.00          |        | APR 20'66                          | 300.00                     |         |       | 300.00                     | 12.60                   | 34.80                   |                      |     |
| 49.99          | 2216   | APR 27'66<br>MAY 4'66<br>MAY 11'66 | 300.00<br>300.00<br>300.00 |         |       | 300.00<br>300.00<br>300.00 | 12.60<br>12.60<br>12.60 | 34.80<br>37.30<br>37.30 | 4.70<br>9.00<br>9.00 |     |
| 40.00<br>40.00 |        | MAY 18'66<br>MAY 25'66             | 300.00<br>300.00           |         |       | 300.00<br>300.00           | 12.60<br>12.60          | 37.30<br>37.30          |                      |     |
| 40.00          |        | JUN 1'66                           | 300.00                     |         |       | 300.00                     | 12.60                   | 37.30                   |                      |     |
| 40.00          | 4 J 20 | JUN 8'66                           | 300.00<br>-300.90          |         |       | 300.00<br>300.00           | 12.50                   | 68.80                   | 14.80                |     |
| 40.00          |        | JUN 15'66                          | 300.00                     |         |       | 300.00                     |                         | 68.80                   | 14.80                |     |
| 40.00          | 4957   | JUN 22'66<br>JUN 29'66             | 300.00                     |         |       | 300.00<br>300.00           |                         | 68.80<br>68.80          | 14.80                |     |
|                |        | 0011 27 30                         |                            |         |       | 200.00                     |                         | 00.00                   | 14.00                |     |

## Exhibit 15 — 1966 Employ Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

|    | BLUE CROSS |        |       | 197.6   |
|----|------------|--------|-------|---------|
| 5. | BLUE CROSS | TRAVEL | MISC. | NET PAT |
| 0  | 5.93       |        |       | 241-67  |
|    |            |        |       |         |
|    |            |        |       |         |

50CIAL SECURITY NO. 097-22-6546

S-O SILL /L6

NAME THOMAS M. FAHEY

(15)

| т. | RATE |      |  |
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|    |      | <br> |  |

ADDRESS \$15 Stratford St., Syracuse, N.Y.
Next of kin-wife Carole 13210
TELEPHONE GR 2-6405

|        |   | CH 2-040) |   |  |
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| ATE | BLUE         |        | MISC.     | NET    |                      | TC               | TALS TO DA       | TE              |                      |
| 5.  | CROSS        | TRAVEL | ON A C .9 | PAY    | EARNINGS             | FICA             | FED. W/H         | ST. W/H         | PROOF                |
| .30 | 5.93         |        |           | 241.67 | 300.00               | 12.60            | 34.80            | 4.70            | 31 7.50              |
| .30 | 5.93         |        |           | 241.67 | 600.00               | 25.20            | 69.60            | 9.40            | 635.00               |
| .30 | 5.93         |        |           | 241.67 | 900.00               | 37.80            | 104.40           | 14.10           | 952.50               |
| .30 | 5.93         |        |           | 241.67 | 1,200.00             | 50.40            | 139.20           | 18.80           | 1,270.00             |
| .30 | 5.93         |        |           | 241.67 | 1,500.00             | 63.00            | 174.00           | 23.50           | 1,587.50             |
| .30 | 5.93         |        |           | 241.67 | 1,800.00             | 75.60            | 208.80           | 28.20           | 1,905.00             |
| .30 | 5.93         |        |           | 241.67 | 2,100.00             | 88.20            | 243.60           | 32.90           | 2,222.50             |
| .30 | 5.93         |        |           | 241.67 | 2,400.00             | 100.80           | 278.40           | 37.60           | 2,540.00             |
| .30 | 5.93         |        |           | 241.67 | 2,700.00             | 113.40           | 313.20           | 42.30           | 2,857.50             |
| .30 | 5.93         |        |           | 241.67 | 3,000.00             | 126.00           | 348.00           | 47.00           | 3,175.00             |
| .30 | 5.93         |        |           | 241.67 | 3,300.00             | 1 38.60          | 382.80           | 51.70           | 3,400.50             |
| .30 | 5.93         |        |           | 241.67 | 3,600.00             | 151.20           | 417.60           | 56.40           | 3,810.00             |
| .30 |              |        |           | 247.60 | 3,900.00             | 163.80           | 452.40           | 61.10           | 4,127.50             |
| 1,0 |              |        |           |        |                      |                  |                  |                 |                      |
|     |              |        |           |        | 8                    |                  |                  | -               |                      |
| .30 | 5.93         |        |           | 241.67 | 4,200.00             | 176.40           | 487.20           | 65.80           | 4,445.00             |
| .30 | 5.93         |        |           | 241.67 | 4,500.00             | 189.00           | 522.00           | 70.50           | 4,762.50             |
| .30 | 5.93         |        |           | 241.67 | 4,800.00             | 201.60           | 556.80           | 75.20           | 5,080.00             |
| .30 | 5.93         |        |           | 241.67 | 5,100.00             | 214.20           | 591.60           | 79.90           | 5,397.50             |
| .30 | 5.93<br>5.93 |        |           | 234.87 | 5,400.00             | 226.80           | 628.90           | 88.90           | 5,713.20             |
|     |              |        |           | 234.87 | 5,700.00             | 239.40<br>252.00 | 666.20<br>703.50 | 97.90<br>106.90 | 6,028.90<br>6,344.60 |
| .30 | 5.93<br>5.93 |        |           | 234.87 | 6,000.00<br>6,300.00 | 264.60           | 740.80           | 115.90          | 6,660.30             |
| .30 | 5.93         |        |           | 234.87 | 6,600.00             | 277.20           | 778.10           | 124.90          | 6,976.00             |
| .30 | 5.93         |        |           | 210.17 | 6,900.00             | 277.20           | 846.90           | 139.70          | 7,330.00             |
| -30 | 5.93         |        |           | 19757  | 7,200.00             | 269.80           | 915.70           | 15450           | 7,671.42             |
| .30 | 5.93         |        |           | 210.17 | 7,200.00             | 277.20           | 915.70           | 154.50          | 7,684.00             |
| .30 | 5.93         |        |           | 210.17 | 7,500.00             | 277.20           | 984.50           | 169.30          | 8,038.00             |
| .30 |              |        |           | 216.10 | 7,800.00             | 277.20           | 1,053.30         | 184.10          | 8,392.00             |
|     |              |        |           |        | /                    |                  |                  |                 |                      |

# Exhibit 15 — 1966 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

|                   | DATE                   | REG.             | O'TIME     | OTHER   | GROSS PAY        | FICA  | FED. W/H    | STATE W/H          | STATE DIS     | BI  |
|-------------------|------------------------|------------------|------------|---------|------------------|-------|-------------|--------------------|---------------|-----|
| 2                 | 1966                   | 300.00           |            |         | 300,00           |       | 68.80       | 14.80              | ,30           |     |
| _ [               |                        |                  |            |         |                  | SHOW  | FIXED DEC   | DUCTIONS I         | HERE          |     |
| LATE STARTED      | 12/17                  | 160              |            | _       |                  |       | (15/4)      | DATE               | DEPT.         |     |
| DATE LEFT 9/      | 17/06.                 | Tues Je          | incl       | Cani    | rach             | 1.2 1 |             | CHANGE             |               |     |
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|                   |                        | 471714           | <i>G</i> . |         |                  |       |             |                    |               |     |
| HOURS REG. O'TIME | DATE                   | REG.             | RNINGS     | OTHER   | GROSS<br>PAY     | FICA  | FED.<br>W H | N. Y. STATE<br>W/H | STATE<br>DIS. |     |
| 40.00 2907        | JUL 6'66               | 300.00           |            |         | 300.00           |       | 68.80       | 0 14.80            | .30           |     |
| 40.00 9012        | JUL 13'66              | 300.00           |            |         | 300.00           |       | 68.80       | 14.80              | .30           |     |
| 40.00 9063        | JUL 20'66              | 300.00           |            |         | 300.00           |       | 68.80       | 14.80              | .30           |     |
| 40.00 9123        | JUL 27'66              | 300.00           |            |         | 300.00           |       | 68.80       |                    | .30           |     |
| 48:88 9235        | AUG 3'66               | 300.00           |            |         | 300.00           |       | 68.80       |                    | .30           |     |
|                   | AUG 10'66              | 300.00<br>300.00 |            |         | 300.00<br>300.00 |       | 68.80       |                    | .30           |     |
| 40.00 9295        | AUG 17'66<br>AUG 24'66 | 300.00           |            |         |                  |       | 68.80       |                    | .30           |     |
| 10.00             | AUG 31'66              | 300.00           |            |         | 300.00           |       | 68.80       |                    | .30           |     |
| 1                 |                        |                  |            |         |                  |       | 68.80       |                    | .30           |     |
| 9444              | SEP 7'66               | 100.00           |            |         | 100.00           |       | 16.80       | 2.40               | .30           | -   |
|                   |                        |                  |            |         |                  |       |             |                    | 100           | ,   |
| -                 |                        |                  |            |         |                  |       |             |                    | ,             |     |
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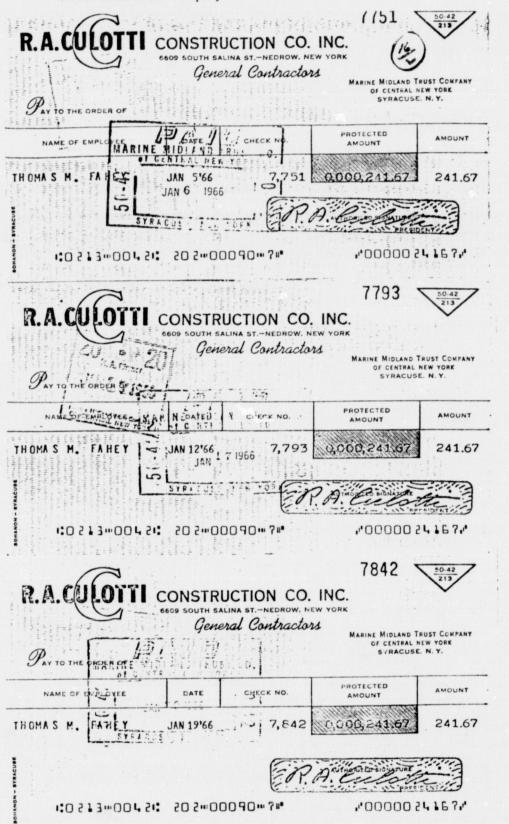
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## Exhibit 15 — 1966 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

| TE DIS. | BLUE CROSS | TRAVEL | MISC. | NET PAY |                | SECURITY N         | 0.          | EXEMPT           | 1         |
|---------|------------|--------|-------|---------|----------------|--------------------|-------------|------------------|-----------|
| . 30    | 5.93       |        |       | 210,17  | 097-2          | 2-6546             |             | + s.             | 0         |
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|         |            |        | L     |         | milow          | 10 N E             | AHEV        | (//              |           |
| E       |            |        |       |         | NAME THOM      | AS M. F.           | AUCI        | 9                |           |
| EPT.    | RATE       | I      |       |         | CLASSIFICATION | N.                 |             |                  |           |
|         |            |        |       |         |                | ۲ ۵۰               | 42 62       | Crrnoaus         | NY        |
|         |            |        |       |         | Next of        | 5 Strat<br>Kin-Car | ford St.    | , Syracus        | 13210     |
|         |            |        |       |         | TELEPHONE      |                    | 2-6405      |                  | A         |
|         | LL         |        |       |         | MALE D         |                    | ARRIED C    |                  |           |
|         | 11         |        | MISC. | NET     | PEMALE G       |                    | OTALS TO DA | ATE              |           |
| DIS.    | CROSS      | TRAVEL | CC .8 |         | EARNINGS       | FICA               | FED. W/H    | ST. W/H          | PROOF     |
| .30     | 5.93       |        | 1     | 210.17  | 8,100.00       | 277.20             | 1,122.10    | 198.90           | 8,746.00  |
| .30     |            |        |       | 210.17  | 8,400.00       | 277.20             | 1,190.90    | 213.70           | 9,100.00  |
| .30     |            |        |       | 210.17  | 8,700.00       |                    | 1,259.70    | 228.50           | 9,454.00  |
| .30     |            |        |       | 210.17  | 9,000.00       | 277.20             | 1,328.50    | 243.30<br>258.10 | 9,808.00  |
|         |            |        |       | 210.17  | 9,600.00       | 277.20             | 1,466.10    | 272.90           | 10,516.00 |
| .30     |            |        |       | 210.17  | 9,900.00       | 277.20             | 1,534.90    | 287.70           | 10,870.00 |
| .30     |            |        |       |         | 10,200.00      |                    | 1,603.70    | 302.50           | 11,224.00 |
| .30     |            |        |       | 216.10  | 10,500.00      | 277.20             | 1,672.50    |                  | 11,578.00 |
| .30     | ,          |        |       | 80.50   | 10,600.00      | 277.20             | 1,689.30    | 31 9.70          | 11,692.40 |
| _       | /          |        |       |         |                |                    |             |                  |           |
| 3.0     | /          |        |       |         | 8              |                    |             |                  |           |
|         |            |        |       |         | /              |                    |             |                  |           |
| - 1     | 600.00     |        |       |         | /              |                    |             |                  |           |
| 15      | 600 00     |        |       |         |                |                    |             |                  |           |
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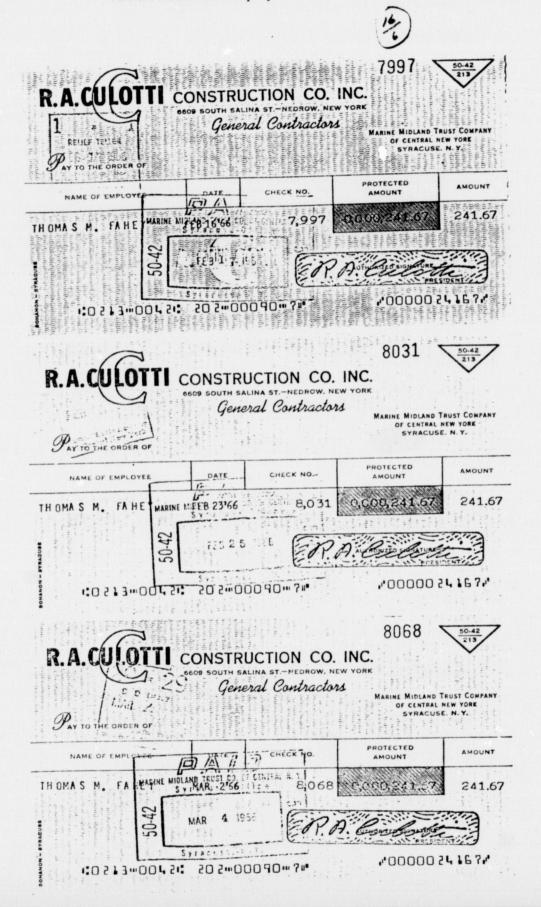
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| R.A.CULOTTI CONSTRUCTION CO. 6609 SOUTH SALINA ST.—NEDROW. NE General Contractor | W YORK   | 50-42  |
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| Pay 16, THE ORDER OF   | MARINE MIDLAND TA-<br>OF CENTRAL NE<br>SYRACUSE. | N YORK   |
| NAME OF EMPLOYEE CHECK NO.   | PROTECTED<br>AMOUNT                              | AMOUNT   |
| THOMAS M. FAHET MAR 9'66 8,100   | 0,000,841.67                                     | 241.67   |
| 20.42  | A. Current                                       | 500  |
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|  | 8133   | 50-42  |
| R.A. CULOTTI CONSTRUCTION CO.  | INC.   |  |
| General Contractor   | MARINE MIDLAND TR<br>OF CENTRAL NI<br>SYRACUSE.  | W YORK   |
| PAY TO THE ORDER OF  | PROTECTED  |  |
| NAME OF EMPLOYEES CHECK NO.  | AMOUNT   | AMOUNT   |
| THOMAS M. FAHEY MACMAR 1666 8,133  | 0,000,241.67                                     | 241.67   |
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|  | 8168   | 50-42  |
| R.A.CULOTTI CONSTRUCTION CO  | NEW YORK   | ~  |
| General Contracti  |  | TRUST COMPANY  |
| Pay to the order of  | OF CENTRAL<br>SYRACUS                            | NEW YORK   |
| NAME OF EMPLOYER THE CHECK NO.   | PROTECTED  | AMOUNT   |
| THOMAS M. FAHEY MAR 23'66 8,168  | 0,000,241.67                                     | 241.67   |
|  | A. Comelland                                     |  |
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Licomos M. Feling



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General Contractors



MARINE MIDLAND TRUST COMPANY OF CENTRAL NEW YORK SYRACUSE, N. Y.

PAY TO THE ORDER OF

PROTECTED AMOUNT CHECK NO. NAME OF EMPLOYEE 247.60 8,208 MAR 30'66 FAHEY THOMAS M. ,000000 24 760, "7 "OPO00 "50 21 10 10 00 00 7 10

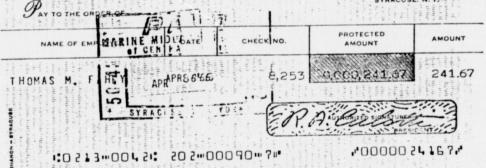


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General Contractors

OF CENTRAL NEW YORK SYRACUSE. N. Y.



JUCTION CO. INC. SOUTH SALINA ST.-NEDROW, NEW YORK

8301

General Contractors

MARINE MIDLAND TRUST COMPANY OF CENTRAL NEW YORK SYRACUSE. N. Y.

PROTECTED AMOUNT CHECK NO. NAME OF EMPLOYEE

M. FAHEY THOMAS

241.67

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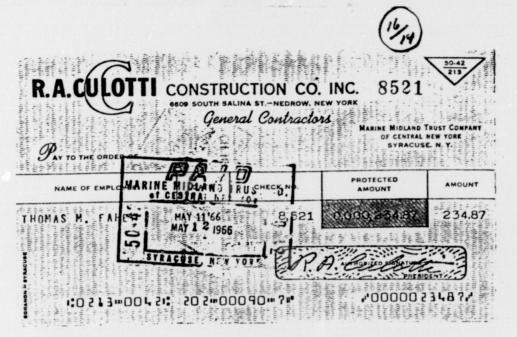
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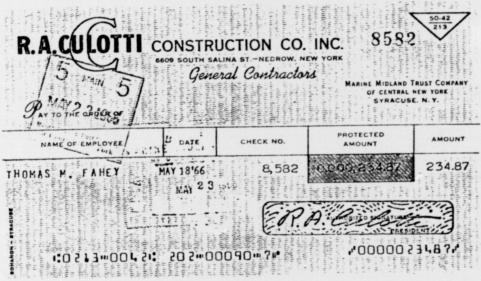
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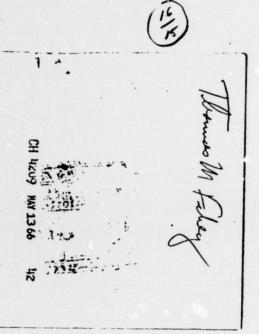
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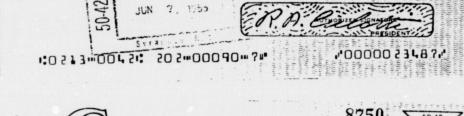
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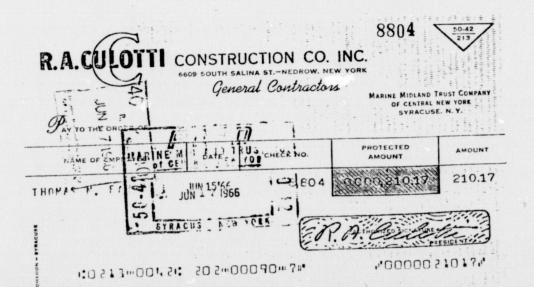


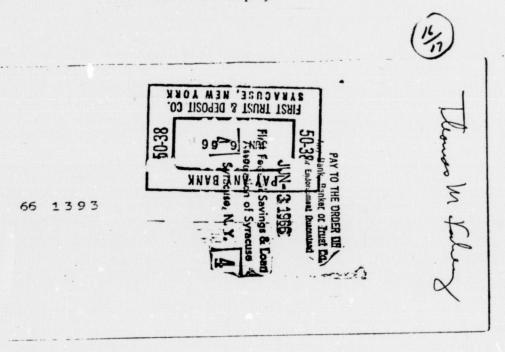
General Contractors

Pay to the order of

OF CENTRAL NEW YORK SYRACUSE. N. Y.

|                               |           | 11/1/14/ 19/14/2009 (20) | P##115511 |
|-------------------------------|-----------|--------------------------|-----------|
| NAME OF EMPLOYEE () L. DATE   | CHECK NO. | PROTECTED<br>AMOUNT      | AMOUNT    |
| THOMAS M. FAHE STEET JUN 8'56 | 8,750     | G00081017                | 210.17    |
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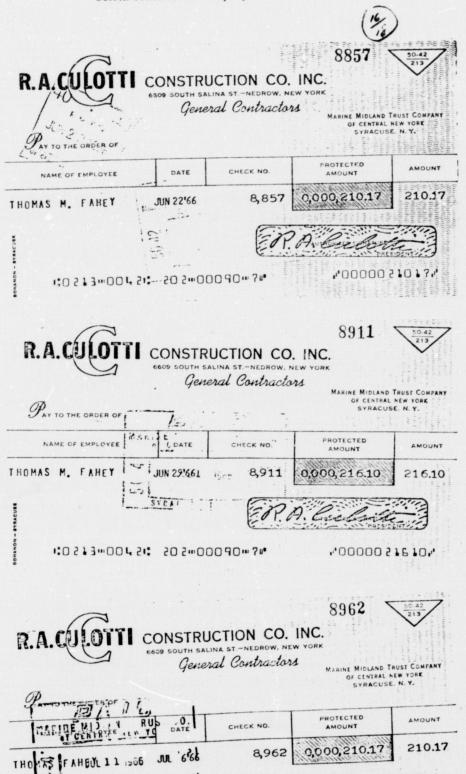




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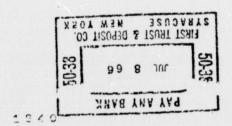


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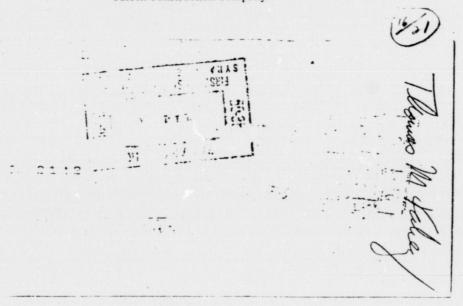
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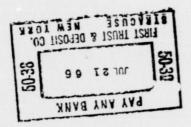




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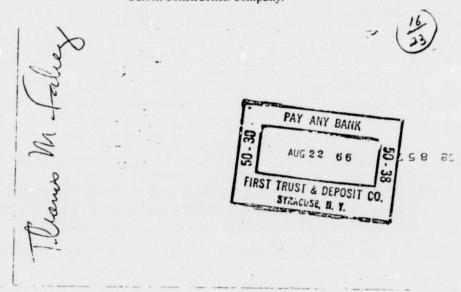


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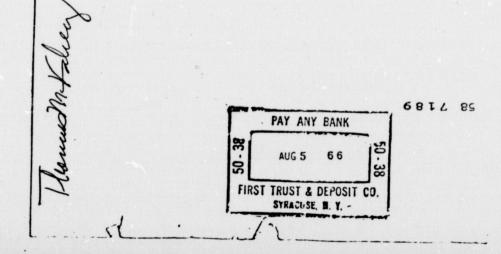
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Exhibit 17 — 1967 Employee Earnings Record for Thomas M. Fahey from R. A. Culotti Construction Company.





Exhibit 17 -- 1967 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.



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Exhibit 17 — 1967 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

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Exhibit 17 — 1967 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

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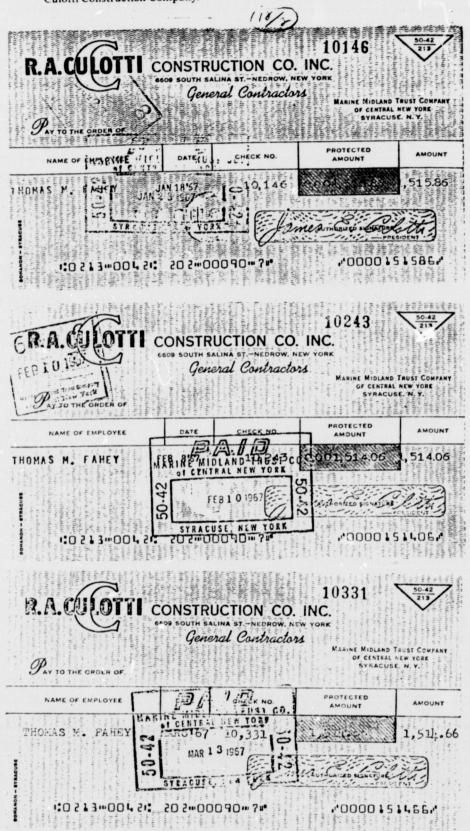
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Exhibit 17 — 1967 Employee Earnings Record for Thomas M. Fahey from R.A. Culotti Construction Company.

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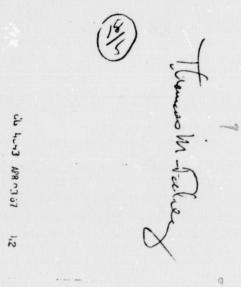
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Exhibit 18 — 1967 checks to Thomas M. Fahey from R. A. Culotti Construction Company.



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ARTICLES OF PARTNERSHIP

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#### WALKER MCKINNEY ASSOCIATES

It is agreed emong the undersigned that from the 16th day of November. 1965, and thenceforth these presents shall constitute the Articles of Partnership of WALKER MCKINNEY ASSOCIATES, a general partnership, and that these articles shall replace the articles of the partnership of Walker McKinney Associates, a limited partnership, heretofore entered into by the parties hereto on the 4th day of January, 1965; the said limited partnership being dissolved on the date of the signing of these presents.

#### ARTICLE 1

#### PURPOSES

i. The Purposes of the partnership shall be to own and operate a Marsing Home in Syracuse, New York and such additional sites as shall be determined from time to time and to do all things incidental thereto, including the purchase of necessary real estate and equipment thereof for such Mursing Home purposes. The title to all assets of the partnership, real or personal, shall be held in the ness of the partnership.

#### ARTICLE 2.

#### NAME AND LOCATION

2. The none of the partnership is WALKER ACKINNEY ASSO-CIATES and its principal place of business is in the City of Syrecuse, State of New York. The partnership may transact business at such other or additional places within or mithout the State of New York as it may from time to time determine.

#### ARTICLE 3

#### PARTNERS

3.1 The partnership consists of four (4) general partners; one (1) senior partner and three (3) junior partners, whose names and addresses are as follows:

- 2 -



#### SENIOR PARTNER

WALKER MCKINNEY

47 East 87th Street Now York, New York 10023

#### JUNIOR PARTNERS

THEODORE METZGER

206 Follows Avenue Syracuse, New York

THOMAS FAHEY

415 Stratford Street Syracuse, New York

CECRGE SIMPSON, M. D.

592 Park Avenue East Grange, New Jersey 87109

3.2 Additional partners may be additted upon such terms and conditions as shall be agreed upon by the Senior Partner.

#### ARTICLE 4

#### DURATION

4. The pertnership shall continue until terminated as pro-

#### ARTICLE S

#### CAPITAL

- 5.1 The partners will contribute to the capital account of the partnership as set forth on Schedule "A" sttacked herate; and contributions heretefore made to the limited partnership of Walker McKinney Associates shall constitute payments to the capital account of this general partnership.
  - 6.2 Without the prior written consent of the senior partner, no partner may increase or withdraw all or any part of his capital contribution.
  - 5.3 Upon the death of eny partner his capital account chall be retained by the partnership as a capital account in the name of such former partner, subject to the risks of the business.

#### ARTICLE &

#### FARTNERS INDIVIDUAL ACCOUNTS

6.1 All cash, securities and other property of any kind or nature and all interests therein which any from time to time

- 3 -

be held by the partnership for the individual account of any pertner (excluding all cash, securities or other property segregated or in a sefekueping account) shall fortheith upon the receipt thereof by the partnership, become and be partnership property and be treated for all purposes as capital contributed by such partner; provided, however, that calcily for the purpose of determining the rights of the partners among themselves (a) all profits and income earned and losses and charges incurred in connection with such cash, accurities and other property so held shall be credited

with respect to any of the rights or obligations of the partners as smang themselves granted or imposed by law or by these Articles.

6.2 Nothing contained in Section 6.1 hereof shall be construed to prayent any partner from investing or re-investing any such cash, securities or other property so held for his individual account, or from picaging or hypothecating any such securities or other property or from mithdrawing any of the same from such account at any time.

or charged to such partner's individual occount and shall not

constitute pertnership income or expense, and (b) except as otheruise herein provided name of such cash, securities or other property so hold shall be decord espital or funds of the partnership

6.3 Upon the termination or dissolution of the partnership, or upon any partner's cossing to be a partner for any reason, he or his legal representative shall have a claim against the partnership with respect to such cash, occurities and other property held in such partner's individual account, which claim shall be subordinate in right of payment and subject to the prior payment or provision for payment in full of all claims of present and future creditors of the pertnership (and any successor partnership in which he shall have been a partner) arising out of any matter occurring before the termination of such partnership (or successor partnership) or before his cassing to be a partner

- 4 -



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#### ARTICLE 7

#### PROFITS AND LOSSES

- 7.1 THOMAS FAHEY, or his successor, so edministrator shall be paid a salary of Twenty Thousand Dollars (320,000.00) per year, which salary may be drawn by him in wonthly installments. Such salary, for purposes of division of partnership's not profits and lesses, shall be treated as an expense of the partnership.
- 7.2 WALKER MCKINNEY and CEDRCE SIMPSON shall be entitled to receive from the first profits of the partnership a 20% return on their capital account, as it may exist from time to time, which return shall be a first charge on all profits as they occur from year to year and chall be cumulative in nature from the inception of the pertnership.
- 7.3 After the payment of salary as provided in 7.1 above and the distribution of profits with respect to capital accounts as provided in 7.2 above, an assumt of yearly not profits equal to the distribution of profits under 7.2 above shall be distributed as follows:

THOMAS FAREY 90%

THEODORE METZGER 10%

This distribution shall be on an annual basis and shall not be cumulative.

7.4 The addition not profits and all of the lesses of the partnership shall be allocated as follows:

|                  | Het Profits | Hat Losens |
|------------------|-------------|------------|
| WALKER MCKINNEY  | 42.5%       | 85,5       |
| GEORGE SIMPSON   | 7.5%        | 15%        |
| THORAS FAHEY     | 45.03       | _          |
| THEODORE METZGER | 5.0%        |            |

7.5 The distributions provided in 7.3 above end 7.4 above to THOMAS FAMEY are dependent upon his employment as administrator of the Nursing Home except that for each full calendar year

- 5 -



of satisfactory service commencing January 1, 1965, and terminating December 31, 1974, he shall be entitled to a 9.0% distribution under 7.3 above up to a maximum of 90% and a 4.5% distribution under 7.4 above up to a maximum of 45% regardless of employment.

7.6 In the event that the partnership shall be liquidated, after December 31, 1974, each partner shall be entitled to his capital account and the excess assets over liabilities shall be distributed among the partners in accordance with the distribution of additional net profits under 7.4 above. In the event that the liquidation shall occur prior to December 31, 1974, then the distribution to THOMAS FAHEY shall be limited to his percentage which has been vested regardless of employment and the excess shall be distributed among WALKER MCKINNEY and GEORGE SIMPSON in accordance with their then capital account.

7.7 In the event that all capital contributions made by WALKER MCKINNEY and GEORGE SIMPSON are repaid to them by the partnership within one year from the date of the acquisition of the General Hospital of Syracuse, then THOMAS FAHEY shall be immediately vested with his maximum distributions under 7.5 above, regardless of employment or years of service.

#### ARTICLE 8

DUNERSHIP OF PARTNERSHIP PROPERTY

8.1 The partners intend and agree that the general rule set forth in Section 704 (c) (1) of the Internal Revenue Code shall not apply and that the depreciation with respect to property owned by the partnership shall be allocated 85% to WALKER MCKINNEY and 15% to GEORGE SIMPSON in accordance with the allocation of the net losses under Article 7.4 of this Agreement.

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#### ARTICLE 9

#### WITHDRAWAL

9.1 Any partner may voluntarily withdraw from the partner at any time by written notice of his intention to draw, served either personally upon any other partner or the tered mail addressed to the partnership at its principal way partner so giving notice shall cease to be a partner with close of business on the day such notice is received.

#### ARTICLE 10

#### EXPULSION WITHOUT NOTICE

any judicial proceeding, or who shall make an assignment for benefit of creditors, or shall file or consent to the filing against him of a petition in bankruptcy against him or shall to have dismissed within thirty days any petition in bankruption in bankruption in bankruption in bankruption against him, or shall take advantage of any laws for the benefit of insolvent or indigent debtors, or shall institute proceedings for the dissolution or winding up of the partnershall thereupon cease to be a partner.

#### ARTICLE 11

#### EXPULSION WITH NOTICE

these Articles in any respect, or who shall become insolvent do or suffer anything indicative thereof, or become of unaous mind, or become in any way incapable of performing his functions a partner, or shall be guilty of such conduct as tend, to adversely the carrying on of the business of the partnership.

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shall otherwise so conduct himself in matters relating to the partnership business that it is not reasonably practicable to carry on the business of the partnership with him, shall cease to be a partner upon receipt of written notice of the termination of his partnership signed by the senior partner, which notice shall state the cause of such termination and shall be served upon each partner either personally or by registered mail at his home address as it appears on the records of the partnership.

#### ARTICLE 12

### PURCHASE OF INTEREST OF SUNIOR PARTNERS

In the event that (1) a junior partner wishes to terminate his interest in the partnership or in the event that (2) the senior partner decides that it is in the best interest of the partnership for a junior partner to withdraw, then the following procedure shall occur:

- (A) A junior partner or partners may withdraw upon ninety (90) days notice in writing and the partnership shall be required to purchase his or their interests for the amount determined in (C) below.
- (3) Upon determination in writing by the senior partner, which notice shall be served upon each partner either personally or by registered mail at his home address as it appears on the records of the partnership and upon ninety (90) days notice, a junior partner or partners may be required to withdraw and sell his or their interests to the partnership for the amount determined in (C) below.
- (C) Such partner's interest according to the last certified statement and verification of his account or the last signed quarterly statement (whichover shall be later), prepared as of a date previous to the date he ceased to be a partner, shall be the basic figure.
  - (D) To such figure shall be added all increases in such

- 8 -



partner's interest during the period from the date of such statement and verification to and including the date ha cessed to be a
partner including such pertner's share, if any, of undistributed
profit computed as provided in Paragraph (E) hereof and all other
credits properly to be made to his account with respect to such
period. From the sum so determined there shall be deducted all
decreases in such partner's interest during the period from such
statement and verification to and including the date he cessed to
be a partner, including such partner's share (if any) of lesses
computed as provided in Paragraph (E) hereof and all other debits
properly to be made to his account with respect to such period.

- (E) Such former partner's share of the profits or lesses for the fiscal quarter in which he cases to be a partner shall be computed by applying his appropriate percentage participation in profits or lesses to a fraction of such quarter's profits or lesses, the demoninator of which shall be the total number of days in such quarter and the numerator of which shall be the number of days in such quarter during which he continued to be a pertner.
- (F) within ninet: (90) days from the date a partner cossed to be such there shall be paid over and delivered to his or his legal representative, his entire interest in the partnership to above computed.
- (F.1) To such figure, with respect to Theodore Motzgor, shall be added the sum of \$10,000.00; and
- (F.2) To such figure, with respect to Thomas Fahry, shall be added the sum of 590,000.00; and
- (F.3) To such figure, with respect to George Simpson, shall be added the sum of \$15,380.00.
- (G) Before paying out the interest of any fermer partner, the partnership may require that any indebtedness of said partners to the partnership shall first be satisfies.
  - (G.1) In consuling a former personer's interest, no

- 9 -



value shall be attributed to good will, to the parinership name, or to office furniture, fixtures, or equipment. The former partner or his legal representative shall, however, be given a statement of all such accounts.

(H) In the event that Walker McKinney and George Simpson are required to furnish capital contributions in excess of the amount set forth in Schedule A attached hereto, then and in that event for each \$25,000 additional capital contribution required, Walker McKinney and George Simpson shall receive jointly an additional 5% of the net profits allocated under Article 7.4, and Thomas Fahey shall have a reduction in net profits of an equivalent amount of the contributions of additional capital, and the division of net profits required thereby shall be determined by the Senior Partner.

#### ARTICLE 13

#### MANAGEMENT OF PARTNERSHIP

Except as otherwise provided by law and except as otherwise specifically provided in these Articles, all actions required or permitted herein to be taken by the partnership, and all questions of policy, judgment, management, discretion, or otherwise relating to the business of the partnership shall, after consultation among all the partners, be determined by the Senior Partner.

#### ARTICLE 14

#### BOOKS OF ACCOUNT AND STATEMENTS

14.1 The partnership shall at all times keep complete and accurate books of account concerning all cransactions and all other matters and things portaining to the partnership and its

- 10 -



business, based upon a calendar year commencing January 1, 1965.

- 14.2 The accounts of the partnership shall be sudited and a statement thereof shall be prepared and cortified by certified public accountants at least once each year and in connection with such audit there shall be a verification of each partner's interest in the partnership. As of the close of each fiscal quarter, income and expense statements shall be prepared by certified public accountants or by employees of the partnership and signed by each of the partners.
- 14.3 The signed statements prepared as of the close of each fiscal quarter, and the annual certified statement and verification of each partner's interest in the partnership as provided in Section 14.2 above, shall be binding and conclusive on each partner.

#### ARTICLE 15

#### ARBITRATION

15.1 Any claim or controversy arising out of or in any way relating to these Articles or the breach or application thereof shall be settled by arbitration in accordance with the rules of the American Arbitration Association then in effect. Any arbitration award or determination made pursuant to this Section shall be final and binding upon all parties hereto and their legal representatives, and judgment thereon may be entered in any court having jurisdiction thereof.

#### ARTICLE 16

#### EFFECT AND CONSTRUCTION

16.1 These Articles and the performance hercof at all times shall be subject to, shall be construed in light of and, to the

- 11 -



extent inconsistent therewith, shall be deemed modified <u>pro tenta</u> by (a) the rules and regulations of the State of New York, Department of Welfare, in connection with the operation of nursing homes.

These presents shall be binding upon the parties hereto, their heirs and legal representatives.

#### ARTICLE 17

#### CONTINUATION OF PARTNERSHIP

17.1 The death, withdramal purchase of interest of a junior partner, or expulsion of a partner shall not terminate the partnership and the remaining partners shall continue the partnership's business with the exclusive right to enjoy the good will and use the name of the partnership.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals on the <u>l6th</u> day of <u>November</u>, 1965.

SENIOR PARTNER

Action John Gray

Walker McKinnay (L.S.)

JUNIOR PARTNERS

Allerand Muray
Witnessos

t cc

William Munais
Witnesses Malmer

Manday Metan (L.S.)

Thomas Fanay

## Exhibit 20 — 1965 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 8/3/65.



CR49AP 9-64-3M

|         |          | , |
|---------|----------|---|
| TRIONAL | STATIMIN | F |

To Marine Midland Trust Company of Central New York

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# Exhibit 20 — 1965 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 8/3/65.

#### SCHEDULE OF REAL ESTATE OWNED



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Exhibit 21 — 1966 Personal Statement from Themas M. Fahey to Marine Midland Bank, dated 8/15/66.



PERSONAL STATEMENT

# TRUST COMPANY OF CENTRAL NEW YORK



| ocation 415 STRATFOSD ST<br>IN ALL CASES USE TH  |            | 1                                    | WHERE NO AND   | ES AND NET   | WORTH          | i Do!            | lare | Cent     |
|--|------------|--------------------------------------|--|--|----------------|------------------|------|----------|
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| sh on hand   |            | 200                                  | Notes Payable to   |  | ) Ban          | k -              | - 1  |          |
| sh in this Bank  |            | 800                                  | Other Notes &  |  |                |                  |      |          |
| sh in (121. st, 15 Fd, (SCA linen ) Bank   |            | 300                                  | Instailment Cor  | tracts Payable   | (See Schedule) |                  | 003  | -        |
| ck and Bonds (See schedule)  | 71         | 500                                  | - Accounts Payable                                       |  |                |                  |      |          |
| al Estate (See schedula)   |            |                                      | Unpaid Feal Estat  | e Taxes  |                |                  | -    |          |
| h Value Life In urance (See schedule)  |            |                                      | Liability for Incor                                      |  |                | =                |      |          |
| her Assets (Itemize)   | 5          | 000                                  | Mortgages on Rea   | 1 Estate   |                |                  | 500  |          |
| PORCHAL PROPERTY -Auto, Furnishings, etc.  |            |                                      | Other Liabilities  | Itemize)   |                | _                | -    | -        |
|  |            |                                      |  |  |                |                  |      |          |
|  |            |                                      | Total Tickilisie   |  |                | 19               | 300  | -        |
|  | I          |                                      | Net Worth  |  |                | 14               |      | 1        |
| *  | - 22       | 800                                  | TOTAL  |  |                | 33               | -    | 1        |
| TOTAL  ave you any liability on notes or accounts receivable   |            | 1                                    | //   | f so, give detail  |                |                  |      |          |
| Have you ray liability on real estate mortgage bonds   |            |                                      |  |  |                |                  |      |          |
| re there any suits, foreclosures, or unsatisfied judgm<br>so, give details 10  | euts egzi  | ast you, or t                        | have you ever gone thro                                  |  |                |                  |      |          |
| tre there any suits, foreclosures, or unsatisfied judgm  | euts egzi  |                                      | have you ever gone thro                                  |  |                |                  |      |          |
| f so, give details. A compared on unsatisfied judgm f so, give details. A compared on the following of lesses? If so, give you any other contingent liability of any kind?   | ents again | If so,                               | give details   |  | or made a gene | eral assignme    | rot? |          |
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Exhibit 21 — 1966 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 8/15/66.



#### SCHEDULE OF REAL ESTATE OWNED

| No.   |  |  | OWNED AND MORTGAG  |  |  |   |  | (harer's   | Ancred   | Insured  | Tanes in  |
|---|--|--|--|--|--|---|--|--|--|--|---|
|   |  | cation   | Description of Pu  |  |  |   | CA HET   | Valuation  | Value  | For  | Arrears   |
| 1<br>treel  | 1  | ALL SD ST  | 3-FMULY FRAMIC   | Purc   | I Pate   | Maturity<br>Date  | Amount Due   | 126,50   | mis of Payment   |  | Mortgage Inter  |
| Vo.   | Mertunge   | Amount   |  | Held By Inte   |  |   |  |  | on Balance   |  | in Arrears  |
| 1   | 1 et   | 17,500   | 1st Federal Swings   | Hereit   | 53/4   | 1384  | 2494   |  | Jeuro 2  | 1  |   |
| rcel  | 2nd  | <u> </u>   |  |  | <del></del>  |   |  | Owner's  | Asserted   | Insured  | Taxes la  |
| io.   | L  | ocation  | Description of Bu  | ildings  |  | Name of Ov  | mer of Record  | Valuation  | Value  | For  | Arresre   |
| 2<br>reel   | -  |  | -  |  | Rate   | Maturity  | Amount Due   | Ter  | me of Payment  | 1  | Mortrage Intere   |
| in.   | Mortypre   | Amount   | Held By  |  | Interest   | Date  | Within 1 Yr.   |  | on Balance   |  | in Arrears  |
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| io.   | Shares   |  | Name of Security   | 1  | In W   | hone Name E   |  | arket Value  | Valuation Used<br>in Sustement   | I If Ple   | te to Whom  |
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### Exhibit 22 — 1968 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 1/1/68.



PERSONAL STATEMENT

#### 10 MARINE MIDLAND





| Location 415 Stratford Street, Syracu  |  |                      |  |  | le Rest Nurs   | sing H   | cme    |        |
|--|--|----------------------|--|--|--|--|--------|--------|
| IN ALL CASES USE THE   | -  | Inca Centi           | The second secon |  |  | n Dati   | Are    | l Cent |
| ASSETS   |  | and the same         | Notes Parable to   | HES AND NE   | 1 WO:CIH   | None   |        |        |
| Cash on haird  |  | 1200.                | Notes Pavable to   | CONTRACTOR OF THE PERSON NAMED IN COLUMN TO THE OWNER, THE PERSON NAMED IN COLUMN TO THE PERSON  | ) Bank   | None   |        |        |
| Cash in this Bank Cash in ( ) Bank   |  | 200.                 | Other Notes &  | ···  | ) 53.1%  | WCEE   |        |        |
| Ciri ib (  |  | None                 |  | ntracts Parable  | (See Schedule)   |  | 535.   |        |
| Stock and Bonds (See schedule)   | 0.0000000000000000000000000000000000000  | 000.                 | Accounts Payable   |  | (See Selectory)  | None   |        |        |
| Real Estate (See schedule)   |  | None                 | Unpaid Real Esta   | The second secon |  | None   |        |        |
| Cath Value Life Insurance (See schedule)   |  | 110:30               | Liability for Inco   |  |  | None   |        |        |
| Other Assets (Itemize)   | 1  | 500.1                | Mortenes on Re   |  |  | A STATE OF THE PARTY OF T | .800.  |        |
| Automobile Castle Rest Nursing Home Partner-   |  |                      | Other Liabilities  |  |  | 1  |        |        |
| ship Interest  | 15   | 000.                 |  |  |  | li l   |        |        |
| istings and Personal Property  |  | 000.                 |  |  |  |  |        |        |
|  |  |                      |  |  |  |  |        |        |
|  |  |                      |  |  |  | !  |        |        |
|  |  |                      | Total Liabilities  |  |  | 17   | ,335.  |        |
|  |  |                      | Net Worth  |  |  | 31   | ,165.  |        |
| TOTAL  | 48   | 500.                 | TOTAL  | L  |  | 1 48   | ,500.  |        |
| Are you endoner, guarantor or accommodation maker for Have you any liability on real estate mortgage bonds co  |  |                      | If so, state amoun   |  | and for whom   | e details_   |        |        |
|  | overing  | property NOT         | SHOWN on this  | statement? No  | If so, giv   |  | , No   |        |
| Have you any liability on real estate mortgage bonds co  | overing<br>ts egains   | property NOT         | SHOWN on this  | statement? No  | If so, giv   | assignsien   | n No   |        |
| Have you any liability on real estate mortgage bonds co<br>Are there any suits, forcedosures, or unsatisfied judgment<br>If so, give details   | overing<br>ts against  | property NOT         | SHOWN on this  | statement? No  | If so, giv   | assignsien   | ı, No  |        |
| Have you any liability on real estate mortgage bonds co  Are there any suits, foredosures, or unsatisfied judgment If so, give details  Have you any liability or leasts? NO If so, gi  Have you may other comingent liability of any kind? NO   | ts against detail  | st you, or have      | shown on this e you ever gone three e details  - 300,000, issions \$ + 2 % luding Health, As   | of Profit  | or made a general  SOther Income \$1.                                      | assignmen  | Rental |        |
| Have you any liability on real estate mortgage bonds continued there any suits, foreclosures, or unsatisfied judgment if so, give details  Have you any liability or leases? NO If so, give you may other continuent liability of any kind? NO if owner of poter vehicles what liability insurance do you arround. Except Salary \$ 20,000.  SCHEDULE OF LIFE  | ts against detail  | st you, or have      | e details  | of Profit  | If so, give or made a general  | , 200 . 1  |        |        |
| Have you any liability on real estate mortgage bonds continued there any suits, foredosures, or unsatisfied judgment if so, give details.  Have you any liability or leasts? NO If so, give you any liability or leasts? NO If so, give you any other continuent liability of any kind? NO If owner of motor vehicles what liability insurance do you any Outer laborated the state of the sta | ts against sed and sed | st you, or have      | shown on this e you ever gone three e details  - 300,000, issions \$ + 2 % luding Health, As   | of Profit  | or made a general  SOther Income \$1.                                      | , 200 . 1  | Rental |        |
| Have you any liability on real estate mortgage bonds continued there are suits, foredosures, or unsatisfied judgment if so, give details.  Have you any liability or leasts? NO If so, give you may other contingent liability of any kind? NO if owner of motor vehicles what liability insurance do you any NUAL INCOME: Salary \$ 20,000.  SCHEDULE OF LIFE   | overing  ts against  ive detail  in carry?  INSU   | st you, or have  ils | shown on this e you ever gone three e details  - 300,000 essions \$ + 2 & studing Health, Ac   | of Profit  | or made a general  Sother Income \$1.  In Benefit:  Large Activity  5,600. | , 200 . 1  | Rental |        |

## Exhibit 22 — 1968 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 1/1/68.

#### SCHEDULE OF REAL ESTATE OWNED



| TAN   | AND H                                   | UilDINGS C       | WNED AND MORTGAG                                       | ES PAYABLE       | (Att   | ach separau                   | schedule it  | necessary)      |                |             |         |           |
|-------|---|------------------|--|------------------|--------|-------------------------------|--------------|-----------------|----------------|-------------|---------|-----------|
| rusi  | 100000000000000000000000000000000000000 | cetive .         | Description of Bu                                      |                  | i      |                               | ner of Reco  | i liwher .      | Value          | For         |         | Arrente   |
| -     | 115 St                                  | rationd          | St. 3-Family Fram                                      |                  | E      |                               | M. Fahe      | y   26,000.     |                | 20,00       |         | None      |
| ree!  |   | 1                | Held By  | 11               | Rate   | Merurity                      | Miche 1 Y    |                 | me of l'ayment | - 1         | Liorts  | Arrente   |
| 0.    | Montence                                | 16,800.          | First Federal  |                  | 3/4    | 1934                          |              | 1 25 yr Se      | of Liqui       | datin-      | 2:0     | ne        |
| •     | 1st<br>2nd                              | 10,000.          | Tirst rederat  |                  | 214    | 175.4                         | - 1          | ncluding &      | ill escro      | ws !        |         |           |
| o.    |   |                  | Description of Bu                                      | 00:              | T      | Name of Or                    | ner of Recor | d   Owner a     | Value          | For         | 1       | Arreste   |
|       |   | oration.         | Liencription of Bu                                     | inciers.         | -      | Name of O                     | ner o. ner.  | -               | 1              |             | i       |           |
| reell |   |                  |  |                  | Hate   | Sinturity                     | Amount Pa    |                 | on Belance     | 1           |         | Arrears   |
| e.    | Mortrave                                | As munt          | Reld By  |                  | retest | DATE                          | Within 1 Y   |                 | na pename      |             |         |           |
| 2     | 14                                      |                  |  |                  |        |                               | -            | -               |                |             |         | •         |
| !     | 2nd                                     | <u>'</u>         |  |                  |        | 1                             | <u> </u>     |                 |                |             |         |           |
|       | TOT                                     | AL \$            | (as shown on t   | statement)       |        |                               |              |                 |                |             |         |           |
| ve d  | etails con                              | ceming any       | ortgage installments or inter-                         | est in arreass _ | No     | ne                            |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
| ive d | etails con                              | accoming any to  | exes and assessments due and                           | unpaid           | No     | ne                            |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       | of the                                  | above parcels    | covered by a collateral mort                           | gage NOT SH      | OW'N   | in mortga                     | ge schedule! | None_ If        | o, give amount | and by wi   | hom l   | eld       |
|       | ,                                       |                  |  |                  |        |                               |              |                 |                |             |         |           |
| re th | ere any o                               | other liens of a | or cature against any of the                           | bove property?   | No     | ne                            | If so,       | give details    |                |             |         |           |
|       | ,                                       |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  | SCHI   | DULE OF ST       | rock   | S AND B                       | ONDS OW      | NED             |                |             |         |           |
| No. 5 | thares ;                                |                  |  | I I              |        |                               |              | Market Value    | Valuation Used | 1 11 Pie    | deed a  | r land    |
| or B  | londs                                   |                  | Name of Security                                       |                  | In Wi  | hose Neme K                   | eg.          | Statement Date  | 16 2 Stement   |             |         |           |
|       |   |                  |  |                  |        |                               | ·            |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                | -           |         |           |
|       |   |                  |  |                  |        |                               |              | · · · · · · ·   |                | -           |         |           |
|       |   |                  |  |                  |        |                               |              | TAL \$          |                | (as shown   | - T     | atement.  |
|       |   |                  | SCHEDULE OF OTHER                                      | NOTES AN         | DIN    | STALLME                       | NT CONT      | RACTS PAYA      | BLE (Attach    | Sererate S  | .ect 11 | Nerma     |
|       |   | Pavz             | hle to   | Amount           |        |                               |              | of tenyment and |                |             |         |           |
|       | land '                                  | Time Plan        |  | 535.             | Fer    | sonal 1                       | nstalln      | ent Contra      | ect 5/6 S      | atisfie     | à       |           |
|       | 141.4                                   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 | 4              | 100         |         |           |
|       |   |                  |  | 11               |        | TOTAL :                       | 535.00       | (25             | shown on sta   | lement)     |         |           |
| -     |   |                  |  |                  |        | Management of the contract of |              |                 |                |             |         |           |
| O M   | arine A                                 | lidland Trus     | t Company of Central N                                 | cw lork          | ١      |                               | h in .       | evention to the | undersioned as | ov credit . | 1-1     | er direct |
|       |   |                  | account( ) and contractic th                           | at nie ciairine  | PO! 15 | 2 COMMENTS                    | and true s   | talement of the | Dilancial Conc | tion of the | C Lili  |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  | of any extension of credit, the undersigned agree (s)  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  | the making of a general assumersigned, the death of (a |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |
| he p  | yment o                                 | any ob patie     | on now of hereafter owed b                             | iset say 17 ou   | at wh  | ich mas be                    | owing from   |                 |                |             |         |           |
| en b  | e owing                                 | from the unat    | rsined to you, whether the                             | latter be matu   | ied or | usmateres                     | 1.           |                 |                |             |         |           |
|       |   |                  |  |                  |        |                               |              | . 68            | Syr            | acuse       |         |           |
|       |   |                  | Signed this 15t  | _des of _JE      | 1      |                               |              | 14. mm          | 1              | 1           |         | N         |
|       |   |                  |  |                  |        | C:                            | 1            | 1 com           | 121 1-         | lice        |         |           |
|       |   |                  |  |                  |        | Signature.                    | ;-           | ~               |                | 7           | ,       |           |
|       |   |                  |  |                  |        | Signature.                    |              |                 |                |             |         |           |
|       |   |                  |  |                  |        | S.Bart.                       |              |                 |                | 2           |         |           |
|       |   |                  |  |                  |        |                               |              |                 |                |             |         |           |

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#### Exhibit 23 - 1968 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 11/1/68.



CR 67 AP 9 67-5M ERSONAL STATEMENT

## MARINE MIDLAND

TRUST COMPANY OF CENTRAL NEW YORK



| ation 415 STRATECED STRATECED  | IE WUR                     | D MON      | E WILLIAM THO  |  |                            | AND DESCRIPTION OF THE PERSON OF THE | -    |             |
|--|----------------------------|------------|--|--|----------------------------|--------------------------------------|------|-------------|
| IN ALL CASES USE TI  | Doll                       |            | Cente   LIABILITI  | FS AND NET   | WORTH                      | Dell:                                | Are  | Cente       |
| ASSETS   |                            | 12-01      | Notes Payable to t   | - 100000   |                            | 21                                   | 700  |             |
| b on hand  |                            | eco        | Notes Payable to   |  | ) Ba                       | nk A:                                | 115  |             |
| h in this Bank   | 4                          | 200        | Other Notes &  | 3  |                            |                                      |      |             |
| h in ( 1155" (1065) [ 17" [5]5]) Bank  | -                          |            | Installment Con  | tracts Payable (   | See Schedule)              | 1                                    | אנ   |             |
| k and Bonds (See schedule)   | 76                         | cec        | Accounts Payable   |  |                            | N                                    | WE   |             |
| Fetale (See schedule)  | - 40                       |            | Unpaid Real Estate   | e Taxes  |                            | M                                    | CNE  |             |
| h Value Life Insurance (See schedule)  |                            |            | Liability for Incom  | Carlotte and the second |                            | N                                    | ONE  |             |
|  | 225                        |            | Mortgages on Rea   |  |                            | 16                                   | 500  |             |
| The I to The College Kest MAJ  | 122                        |            | Other Liabilities (  |  |                            |                                      |      |             |
| income theres from Property  | 1 3                        | 000        |  |  |                            |                                      |      |             |
| 1  | 1-2                        | 500        |  |  |                            |                                      |      |             |
|  | 1                          |            |  |  |                            |                                      |      |             |
|  | -                          |            |  |  |                            |                                      |      |             |
|  | ·                          |            | Total Liabilities  |  |                            | 19                                   | 200  |             |
|  | ļ                          |            | Net Worth  |  |                            | 244                                  | 220  |             |
|  | 12/2                       | 1:2        | TOTAL  |  |                            | 1200                                 | 1420 | !           |
| TOTAL  | 12.63                      | 7.0        | 7 76 1   |  |                            |                                      |      |             |
| ive you any Hability on real estate mortgage bond  | · .veciag                  | property   | NOT SHOWN on this  | statement?   |                            | o, give details.                     | nt?  | /0          |
| re there any suits, foreclosures, or unsatisfied judgn   | · .veciag                  | property   | NOT SHOWN on this  | statement?   | <u>16 sc</u>               | o, give details.                     | nt?/ | /0          |
| ave you any liability on real estate mortgage bond- are there any suits, foreclosures, or unsatisfied judge are vive details | nents again                | nst you, o | NOT SHOWN on this  | statement?   | <u>16 sc</u>               | o, give details.                     | nt?/ | /0          |
| have you say manually or knowled limiting of any kind?   | pents again<br>o, give det | nst you, o | NOT SHOWN on this  or have you ever gone three  so, give detrils  Commissions 4459  (Excluding Health, A | statement?   | Other Income cial Benefit) | o, give details.  neral assignment   |      | <i>‡</i> 1, |

# Exhibit 23 -- 1968 Personal Statement from Thomas M. Fahey to Marine Midland Bank, dated 11/1/68.



#### SCHEDULE OF REAL ESTATE OWNED

| 41.77         | 11.70           | III Dove                                   |  | F. D          |                                       |   |              |                      |  |                   |                    |
|---------------|-----------------|--|--|---------------|---------------------------------------|---|--------------|----------------------|--|-------------------|--------------------|
| arcel.        |                 |  | OWNED AND MORTGAG  |               | SLE (Att                              |   |              | I Owner's            | Assessed<br>Value  | 1 Insured         |                    |
| No.           |                 | ocution                                    | Personal Rules   | -             |                                       |   | ner of Remin | Valuation            |  | For               | Arrears            |
| l'arceli      |                 | TRING SI                                   | 1  | piccel        | I Rate                                | 1 Marurity                              | M F/HK       | T.                   | . 7.5CC.   | 1 20,0            | Mortance Interes   |
| No.           | Mortgure<br>let | 16,500                                     | FIRST FUDUKAL  |               | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 19E4                                    | LSCC.        | 18 44                | SLLF LICH  | שאיינים           | MAKE               |
| Parcel<br>No. | 2nd<br>L        | ration                                     | Description of Bu  | Mings         |                                       | Name of On                              | mer of Recon | Owner's<br>Valuation | Assessed<br>Value  | Insured           | Taves in Arreace   |
| Parcell       |                 |  | 1  |               | Rate                                  | Maturity                                | IAmount Phy  | I Te                 | rms of Payment   | 1                 | Nortenze Interes   |
| No.           | Mo.trace        | Ament                                      | П-:d Ву  |               | Interest                              | Date                                    | Wathin 1 Yr  |                      | on Balance   |                   | In Arregra         |
| 1             | žná             |  |  |               |                                       |   |              | -                    |  |                   |                    |
|               | 101             | AJ. \$                                     | (As shown on s   | tatement)     |                                       | Ø.                                      |              |                      |  |                   |                    |
| Give de       | etails con      | cerning any n                              | nortgage installments or intere  | st in arrest  | ^                                     | LENI                                    |              | 1217-11              |  |                   |                    |
|               |                 |  |  |               |                                       |   |              |                      |  |                   |                    |
| Give de       | etails con      | ceening any t                              | axes and assessments due and   | unpaid        | cour                                  | <u></u>                                 |              |                      |  |                   | -                  |
|               |                 |  |  |               |                                       |   |              | 1: 1:                |  |                   |                    |
| Are any       | y of the        | shove parcels                              | covered by a collateral mort,  | cage NOT      | NWOH                                  | in mortgag                              | ge schedule? | VCIAC II             | so, give amount  | and by w          | hom held           |
|               |                 | ther liese of a                            | my nature against any of the a   | have proper   | +->                                   | NONE                                    | 1/           | ive details          |  |                   |                    |
| AIE UIE       | rie any or      | ther mens of a                             | dry nature example any or the a  | Dove projet   | ty:                                   | VV & C                                  | п зо, д      | ive ocivils          |  |                   |                    |
|               |                 |  |  |               |                                       |   |              |                      |  |                   |                    |
|               |                 |  | SCHE   | DULE OF       | STOCK                                 | S AND BO                                | ONDS OW      | NED                  |  |                   |                    |
| No. Si        | hares           |  | Name of Scenity  | T             |                                       | hore Name Re                            | 1            | Market Value         | Valuation Used   | If Pie            | deed or Louned     |
| 7             | NTI CUST        | CHE  | CHAST L'HISKE HOW F  | STAND         | -                                     | Day of                                  |              | 225 000.             | 15/ = \$51   | - 313             | NIA                |
| 7-            |                 |  | CILIL/LEDALE III. II.  |               |                                       | Jan | 1            |                      | The state of the s | 7                 |                    |
|               |                 |  |  |               |                                       |   |              |                      |  |                   |                    |
|               | 1               | Valaction                                  | d 14 a wine  | is =V         | Sans.                                 | SALED                                   | C.H 1        | CENT SI              | WE OF  |                   |                    |
|               |                 | 1 PHIAL                                    | LEL INCORST  |               |                                       |   |              |                      | <u> </u>   |                   |                    |
|               |                 |  |  |               |                                       |   | 1            |                      | 1  | <del>.' .</del> — |                    |
|               |                 |  | SCHEDULE OF OTHER  | NOTES A       | ND IN                                 | STATING                                 |              | CAL \$               | THE PERSON NAMED IN COLUMN   |                   | or streement)      |
|               | 0               |  |  | 1             | i                                     | STALLFIEL                               |              |                      |  |                   | est if Newsery     |
|               | Nec's           | CONTRACTOR OF THE PERSON NAMED IN COLUMN 1 | ble to   | Amount        |                                       |   | Terme        | of paymon.t and      | econty played.   | If any            |                    |
| -             | W.C.K.          |  | 2-ma   | -             | -i                                    |   |              |                      |  |                   |                    |
|               |                 |  |  |               | i                                     |   |              |                      | -  |                   |                    |
|               |                 |  |  |               |                                       |   |              |                      |  | 1                 |                    |
|               |                 |  |  | !             | 1                                     |   |              |                      |  |                   |                    |
|               |                 |  | Marie Marie Marie Carlo Company Compan |               |                                       | TOTAL \$                                | •            | (25                  | shown on state   | ment)             |                    |
|               |                 |  | Company of Central New   |               |                                       |   |              |                      |  |                   |                    |
| indirect      | The u           | igned make(s                               | s) this statement with intent<br>parrant(s) and represents tha   | that it sha   | ill be rel                            | ied upon b                              | and true sta | anting to the        | Engaged and  | g credit, w       | hether direct or   |
| of this       | date. Y         | or may sely                                | upon this statement until 50   | u are notifi  | ed by the                             | e undersign                             | ed of any n  | naterial change      | there is or unt  | il it is rer      | olard by a new     |
| modatio       | on by u.e       | uncelsimied.                               | of any extension of credit, when the undersigned agree(s) the  | at all liabil | hiles of                              | every kind o                            | of the under | signed to you        | shall become de  | e and pave        | abic in mediarriv  |
| without       | t natice o      | or ( c. and, 2:                            | ny other agreement between a   | rou and the   | underst                               | aned to the                             | contract co  | withstanding.        | upon the occut:  | ence of an        | v cf the fallow.   |
| O: ::. Y      | other ins       | olvener sent                               | the making of a peneral assis  | ment for      | the bene!                             | at of credite                           | ors by the u | nders uned, the      | appointment o  | f a secent        | r for the maler.   |
| covery        | by you o        | asets of the u                             | indessigned; the death of (en  | default by    | the und                               | ed, it indivi                           | idual(s) or  | of envioler          | the understand   | be oved           | to sun or in the   |
| perlam        | ance of         | any safettier                              | d misstatement herein; or the at with you. The undersign now or hereafter owed by  | ed hereby     | creat(s)                              | to you, in                              | addition to  | Il other remed       | ics you may hav  | e, as colla       | teral security for |
| now or        | recalle         | : in font to                               | seession, and the right to off   | set any anie  | ount whi                              | th may te                               | owing from   | you to the ur        | dersigned again  | st any ind        | ebtedness vinch    |
| tray be       | owing in        | win the unde                               | miched to you whether the I  | atter be tra  | turned or                             | unnigtured                              |              |                      | 0  |                   |                    |
|               |                 |  | Signed this  | day of        | 1000                                  | is and                                  | i19          | 1.EM                 | Dyna   | 100               | N. Y.              |
|               |                 |  | 1  |               |                                       | Siptabute                               | 1            | Leave                | · My   | -il               | x:                 |
|               |                 |  |  |               |                                       | Sipreture_                              |              |                      |  |                   | 0                  |

### Exhibit 24 — Schedule of adjustments to income for tax years 1966 and 1967 (Tr 70-73, 75-76).



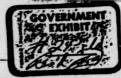


Exhibit 24 — Schedule of adjustments to income for tax years 1966 and 1967 (Tr 70-73, 75-76).



|                           | 1967          |  | 1541                    |
|---------------------------|---------------|--|-------------------------|
|                           | Lius insuis   | to de come                                       |                         |
| tagada Creo ce            | Che Richard - |  | 770700                  |
| a) Haracare               |               | 11188822   | 11/2/2/27<br>11931/3/22 |
|                           |               | Secretitas.                                      | 11113113123             |
| Brand of Tileto           | Tax Echerus   | 1837322<br>1600000000000000000000000000000000000 | 3230 <i>c</i> 0         |
| a Federal Income Tex      | Cott here a   | 32050  | 420450                  |
| A Trace of the control of | Se the se     | () 99024   |                         |
| PARTER L                  |               | 36000  |                         |
| Trad Tax P                | section of    | ( 402 00)  |                         |
| 5.2.2115                  |               |  | 288050                  |
|                           |               |  |                         |
|                           |               |  |                         |

Exhibit 25 — 1968 Form 1065 (U. S. Partnership Return), final office copy from Ernst & Ernst to Castle Rest prior to signature, dated 3/28/69.





Exhibit 25 — 1968 Form 1065 (U. S. Partnership Return), final office copy from Ernst & Ernst to Castle Rest prior to signature, dated 3/28/69.



| U.S.   | Treasury Department   | FOR CALENDAR YEAR 1968 or other taxable year beginning  | I I I I I I                                     |
|--------|---|---|---|
|        | inal husiness activity  | Name  | C Employer Identification No.                   |
| 500    | General Instruction (C  | CASTLE REST NURSING HOME  | 16-6065495                                      |
| Princ  | ipal product or service<br>General Instruction 10   | Number and street 116 EAST CASTLE STREET  | ONONDAGA  |
|        | rsing home  | City or town and State SYRACUSE, NEW YORK 13205   | January 4, 1                                    |
| IPO    | RTANTAll appli  | cable lines and schedules must be filled in. If the lines on the schedules are not suffi  | cient, see Instruction R.                       |
| TOWE . | 1 Gross receipt 2 Less: Cost of 3 Gross profit 4 Income (loss 5 Nonqualifying 6 Interest 7 Rents (Schee | goods sold (Schedule A) and/or operations (attach schedule)   | 1,128,003,23<br>880,501.55<br>247,501.68        |
|        | 9 Net farm pro<br>10 Net gain (los<br>Form 106  | fit (loss) (Schedule F, Form 1040)  | 16,926.38                                       |
|        | 12 TOTA   | (attach schedule)   | 264,428.06                                      |
|        | 14 Payments to<br>15 Rent<br>16 Interest (Sci   |   | 21,000,00<br>3,080.00<br>61,342.34<br>58,119.21 |
|        | 18 Losses by f<br>19 Bad debts 'S<br>20 Repairs .   | re, storm, shipwreck, other casualty or theft (attach statement)  | 500.00  |
|        | 23 Depletion (a)  | (attach schedule)   | 996.00  |
| -      | 25 Other deduc<br>26 TOTA<br>27 Ordinary inc  | olans, etc. (other than for partners—see Instruction 24)  ions (Schedule J)   | 254,206.71<br>10,221.35                         |
| he     | dule A-COST C   | F GOODS SOLD  |   |
| P      | urchases  | ing of year (if different from last year's closing invertory, a tach explanation).  READ BY (: M. dORRECTIONS).  withdrawn for personal use |   |
| 1.     | laterial and suppli<br>ther costs (attach   | schedule) AFFICE CADY   | · ·   |
| 1      | otal of lines 1 thro<br>ess: Inventory at o<br>ost of goods sold.                                       |   | 830,501.55                                      |



| Form 1                                 | 0651968  |                                       |   |  |                |  | 9           |                                 |  |           |  |
|--|--|---------------------------------------|---|--|----------------|--|-------------|---------------------------------|--|-----------|--|
|  | Any items specially allocated Schedules B through J. |                                       | should b                                | e included i   | in the app     | ropriate colur   | mns of s    | Schedule                        | K, instead                             | of the    | Page<br>lines indicated b                            |
| sched                                  | ule B-INCOME FROM                                    | M RENTS                               |   |  |                |  |             |                                 |  |           |  |
|  | 1. Kind  | and location of property              | '                                       |  | 2.             | Amount of rent   | (exp        | leciation<br>lain in<br>dule 1) | 4. Repair<br>(explain<br>Schedul       | מות       | 5. Other expenses<br>(explain in<br>Schedule I)      |
|  |  |                                       |   |  |                |  |             |                                 |  |           |  |
|  | ·····  |                                       |   | ••••••   |                |  |             |                                 |  |           |  |
| ,                                      |  |                                       |   | ed .   |                |  |             | *******                         |  |           |  |
|  | · • • • • • • • • • • • • • • • • • • •              | · · · · · · · · · · · · · · · · · · · |   | · • • • • • • • • • • • • • • • • • • •  |                |  |             |                                 |  |           |  |
| Total                                  | s  |                                       |   |  |                |  |             |                                 |  |           |  |
|  | ncome (loss) (column 2<br>ile H—BAD DEBTS (          |                                       |   | and 5). Er   | iter here a    | and on page  | 1, line 7   | <u>'</u>                        |  |           |  |
| L Year                                 | Var. 2. Trade notes and accounts re-                 |                                       |   | Material control of the control of t | Lmount added   | The state of the s |             | 6. Amou                         | ot charged                             | 7. Re     | serve for bad debts                                  |
|  | ceivable outstanding at end of yea                   | -                                     |   | 4. Current<br>provisi  | ion            | 5. Recoveri  | es          |                                 | reserve                                |           | al end of year                                       |
| 963.                                   | •••••  | •                                     |   | ·····  |                |  |             |                                 |  |           |  |
| 964 .<br>965 .                         | 1967 was the   | e first yea                           | r of                                    | perati   | ons            |  |             | - <b>-</b>                      |  |           |  |
| 966 .                                  | 40,777.14  | 374,73                                | 7.73                                    | 1 0  | 00.00          | <del>-</del>   |             | •••••                           |  |           | 1 000 00   |
| 968.                                   | 73,227.25  | 1,124,00                              |   |  | 00.00          | ************   |             | ••••                            |  |           | 1,000,00   |
| chedu                                  | le I-DEPRECIATION                                    |                                       |   |  |                |  |             |                                 |  | <u>'</u>  | 2,500.00   |
| here o                                 | double headings appear unthorized practices.         |                                       |   | preciation u   | under Rev      | enue Procedu   | ires 62-    | 21 and 1                        | 55–13 and                              | the se    | cond heading for                                     |
|  | Group and guideline class                            | 2. Cost or other basis                |   | additions  | 4. Asset retar | ements :   | Dep. eciati |                                 | ethod of 7. C                          | lass life |  |
|  | Description of property                              | at beginning of year OR               |   | (amount)<br>)R (a<br>cquired   | in year (am    | y to Rev. allow  | ed or allow | VADINE   CO!                    | nputing Ra                             | te (%)    | 8. Depreciation for this year                        |
|  | additional first-year depre                          |                                       |   |  | Proc. 62-      | re and alloca  | te to eat   | t partne                        | r in column                            | 5jot      |  |
|  | dule K)  |                                       |   |  |                | . CHECK  |             | 1 -                             | ECKED.                                 | 1>        | OCCUPATION OF STREET                                 |
|  | - 1  | ·····I                                | ••••••                                  |  |                | 1  |             | 1                               | Oal                                    | ++        | 400 (C. C. C. S. |
|  |  |                                       | • |  | ************   | . BA   |             | BY                              | 17                                     |           | •••••  |
|  | · · · · · · · · · · · · · · · · · · ·                | HERIPE I                              | della                                   | 7  | ******         | READ BY  | mm          | LCORR                           | ECTHONS                                |           | •              |
|  |  | MULTIPIE A                            | י וושפ                                  | ·  |                | 10 P   | J           | ļ                               |  | 1         |  |
| ••••                                   |  | ••••••                                | ***********                             |  |                | 1 3.   | 27-69       | ł                               |  |           | · <b></b>  |
|  |  |                                       |   |  |                | DATE   | 7161        | 5Y                              |  | + 1       | ***************************************              |
| a Tota                                 | [  |                                       | 3b Tota                                 | of line 1 a  | nd line 2 .    |  |             |                                 |  | -1        |  |
| Less                                   | : Amount of depreciation                             | claimed on line 1                     |   |  |                | в  |             |                                 |  |           |  |
|  | RY OF DEPRECIATION                                   |                                       |   |  |                | · · · S  | CHEDI       | ME .                            |  |           | 109,169.   |
| OINK. 2                                |  | 1 1                                   | Sum of                                  | 1100   | Units of       | 1 4400   |             | ,                               |  |           |  |
|  | Straight line  | Declining balance                     | years-d                                 | igits  | production     | Additional fi  | 179)        | Othe                            | r (specify)                            |           | Total  |
|  | Rev. Procs.  | .                                     |   | 100  |                | V 23   |             |                                 |  | 1         |  |
| Other                                  |  | 109,169.1                             | 6                                       |  |                |  |             |                                 |  | 10        | 9,169.16   |
| hedul                                  | e J-EXPLANATION (                                    | OF LINES 16, 1                        | 7, AND                                  | 25 ON P  | AGE 1,         | AND OF CO  | DLUMN       | S 4 AN                          | D 5 OF                                 | SCHE      | DULE B   |
| Line or                                | . Explan   |                                       | 1                                       | Amount   | Line or column | 1  |             | anation                         |  | 1         | Amount   |
| 16                                     | Schedule att   | ached                                 | 61                                      | 342.34   | -              | -  |             |                                 |  |           |  |
|  | <u> </u>   |                                       |   |  |                | 1  |             |                                 | ****************                       |           | ***************************************              |
| 17                                     | Schedule att   | sched                                 | 58                                      | 119.21   | 4              | 1  |             |                                 |  |           |  |
|  | 1  |                                       |   |  | L'             |  |             |                                 |  |           |  |
| <b></b>                                | •              |                                       |   |  |                |  |             |                                 | *************                          |           | *****************                                    |
| •                                      |  |                                       |   |  |                |  |             |                                 | · · · · · · · · · · · · · · · · · · ·  |           |  |
| •••••••••••••••••••••••••••••••••••••• |  |                                       |   |  |                |  | •••••••     |                                 | ······································ |           |  |
|  |  |                                       |   |  |                |  | •••••••     | •••••••                         |  |           |  |



| Schedule K-PARTNERS'  | SHARES OF INCOME, CR   | EDITS, DEDUCTION   | S, ETC.                                   |                              |                               |                |   |
|---|--|--|---|------------------------------|-------------------------------|----------------|---|
|   |  |  | 1   | 3. COST (                    | OR BASIS O                    | F INVESTME     | NT IN PROPERTY                                  |
| Give name, adolests, and social security number of each partner, co-cities envisions envisions and social security number is filled in another internal Revenue district or an alternal Revenue service center, specify district or service center. |  |  | 2. Percentage of time devoted to business | (i) Life<br>Years            | (ii) Basis of<br>new property |                | (iii) Cost of used property                     |
| . Walker McKinney   | 380  | -25-7053   | Part                                      | 4 or more but<br>less than 6 |                               |                |   |
| a) Walker McKinney<br>47 East 87th St   | reet   |  |   | 6 or more but<br>less than 8 |                               |                |   |
| New York, N. Y.   | 10028  | *****  |   | 8 or more                    | 27,01                         | 2.46           | •   |
| Theodore Metzge   | -14-8047   | Part   | 4 or more but<br>less than 6              | l                            |                               |                |   |
| 206 Fellous Ave   | nue  |  |   | 6 or more but<br>less than 8 | <b> </b>                      |                | ••••  |
| Syracuse, N. Y.   | ,  |  |   | 8 or more                    | N                             | one            |   |
| c) Thomas Fahey   | 097-   | - 22-6546  | All                                       | 4 or more but<br>less than 6 |                               |                |   |
| 415 Stratford   |  | 6 or more but<br>less than 8                             |   |                              | <b></b>                       |                |   |
| Syracuse, N. Y  |  |  |   | 8 or more                    | N                             | one            |   |
| d) Ceorge Simpson   | м. р. 001-   | -12-7129   | Part                                      | 4 or more but<br>less than 6 |                               |                |   |
| 592 Park Avenu  | )  | ,  |   | 6 or more but<br>less than 8 |                               |                |   |
| East Orange, N  | . J. 07017   |  |   | 8 or more but                | 4.76                          | 6.91           |   |
| (0)   |  |  |   | less than 6                  |                               |                |   |
| ***************************************   | .,   |  |   | less than 8                  |                               |                |   |
|   |  |  | 1   | 0 01 11-01                   | 31,77                         | 0 37           | /   |
| Totals  | 5 Additional first-year  | 6. Payments to partners—                                 | salaries I                                | 7. Qualify                   | THE PERSON NAMED IN COLUMN    | 8 Net short    | t-term gain (loss) fre                          |
| (line 27, page 1)   | depreciation<br>(line 1, Schedule I)                                 | (line 14, page 1)  | dividend<br>(attach lit                   |                              | s                             | sale or ext    | change of capital as-<br>ne 9, Schedule D)      |
| (a) . 6,726.64<br>(b) . None  |  | None   | 1 Ex                                      | T. & FOOT.                   | T pres                        | PENCES.        | 7   |
| c) . None   |  | 21,000.00  |   | HECKED                       |                               | ECKED          | 4   |
| 0 . 1,494.71  | •  | None   |   |                              | ļ                             | pm             | <b></b>   |
| otals 10,221.35   |  | 21,000.00  | 1 SY                                      |                              | I av                          | ļ              | -   |
| 9. Net long-term gein (loss) sale or exchange of capital at (line 13, Schedule D)   | ram 10. Net gain (loss) under sets section 1231 (line 6, Schedule D) | 11. Net earnings from self-employment (line 10, Schedule | m   KEM                                   | P Winstruction               | ×                             | CTIONS !       | Eipense account<br>Illowance<br>K instructions) |
| a) .  |  | 8,726.64   |   | 2                            | İ                             |                | 568.08  |
| b) .  |  | None None  | DATE                                      | 3-27-49                      | BY                            |                |   |
|   | WEZILLIA POPL  | 21,000.00  |   |                              |                               |                | 1,049.44  |
| c) .  | 110111111111111111111111111111111111111                              |  |   |                              |                               |                | 568.08  |
|   | Man 192  | 1,494.71   |   |                              |                               | 1              |   |
| c)  |  | 31,221.35  |   |                              |                               | 15 School 2016 | 100 10 10 10 10 10 10 10 10 10 10 10 10         |



Form 1065-1968 Page Schedule L-BALANCE SHEETS (See General Instruction J) End of taxable year Beginning of taxable year Amount Total ASSETS 3,746.35 4,406.11 1 Cash . . . . . . . . . . . . 40,777.14 73,227.25 2 Trade notes and accounts receivable . 1,000.00 39,777.14 71,727.254 (a) Less allowance for bad debts . 3,380.57 4,661.06 3 Inventories . . . 4 Gov't obligations: (a) U.S. and instrumentalities . . (b) State, subdivisions thereof, etc. . . . . 17,528.71 16,707.26 5 Other current assets (attach schedule) . . 6 Mortgage and real estate loans . . . . 7 Other investments (attach schedule) . . . . . . 982,934.29 1,069,181.03 8 Buildings and other fixed depreciable assets . . 68,079.42 914.854.87 177,248.58 891,932.45 (a) Less accumulated depreciation . . . 9 Depletable assets . . . . . . (a) Less accumulated depletion . . . . 63,558.36 63,558.36 10 Land (net of any amortization) . . 11 Intangible assets (amortizable only) . (a) Less accumulated amortization . . 56,001.13 47,851.31-19 12 Other assets (attach schedule) . . . 1,090,697.31 1,108,993.62 Total assets . . . . LIABILITIES AND CAPITAL 120,061.75 94,325.09 14 Accounts payable . . . . . . . . 15 Mortgages, notes, and bonds payable in less than 1 year . 46.511.55 23,490.38 16 Other current liabilities (attach schedula) . . . . . . 849,279.98 966,156.98 17 Mortgages, notes, and bonds payable in 1 year or more . . 18 Other liabilities (attach schedule) . . . . . . . . . 2,000.00 97,865.20 19 Partners' capital accounts . 1,108,993.62 1,090,697.31 Total liabilities and capital . . . 20 Schedule M-RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M) Income not included in column 3 plus non-taxable income unallowable deductions. 3. Ordinary income (loss) from line 27, page 1 6. Withdrawals and 7. Capital account at end of year 2. Capital contributed during year 1. Capital account at beginning of year 92,601.03 8,726.64 83,874.39 (a) 2,000.00 2,000.00 (b) (c) 13,485.52 11,990.81 1,494.71 (0) (e) 2,000.00 106,086.55 10,221.35 97,865.20 Totals Schedule N-COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N) 10,221.35 1 Ordinary income increased by casualty losses (line 27 plus line 18, page 1) . . . . 21,000.00 2 Add: Payments to partners—salaries and interest (line 14, page 1) . . . . . . . . . . 21,000.00 Net loss from sale or exchange of property other than capital assets (line 10, page 1) . 31,221.35 5 Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment. Nonqualifying dividends (line 5, page 1) . . . . . . . . . Interest (see instructions) . . . . . . . . . Net rentals from real estate EXT. & FOOT REFERENCES flet gain from sale or exchange of property other than capital assets (line 19: page) . CHECKED 31,221.35 10 Net earnings from self-employment. Enter in column 11, Schedule K #### US GOVERNMENT PHINTING OFFICE : 1961 -Q-290-023 SY PM 980-10------ ero TO P.K. CORRECTIONS OFFICE COPY DATE 3-27-69



ERNST & ERNST SYRACUSE

COPY

March 28, 1969

Mr. Thomas Fahey, Partner Castle Rest Nursing Home 116 East Castle Street Syracuse, New York 13205

Dear Mr. Fahey:

We enclose in duplicate U. S. Partnership Return of Income of Castle Rest Nursing Home for the year ended December 31, 1968. The original should be signed and dated by a partner and forwarded to Internal Revenue Service, Buffalo, New York 14202 in sufficient time to reach that office on or before April 15, 1969. The form marked "Taxpayer's Copy" is for your files.

There is no tax due with this return. Each partner should include in his 1968 U. S. Individual Income Tax Return the emounts shown opposite his name in Schedule K, Column 4. The partners' attention is also called to Column 3(ii) of Schedule K which indicates the basis of pertnership property subject to investment credit computation on their respective returns.

A Xerox copy for each of the partners is also enclosed.

Very truly yours,

Alan E. Boers

Partner

AEB:mrm En-losures

OFFICE COPY

| CHECKED      | REFERENCES<br>CHECKED |
|--------------|-----------------------|
| BY           | gr fry                |
| TO OK.       | CORRECTIONS           |
| DATE 3 27-69 | BY                    |



## SCHEDULES

CASTLE REST NURSING HOME - E.I. \$16-6065495

December 31, 1968

- y Cost of operations
- , Other income
- Interest expense
- " Texes
- Amortization
- Depreciation
- Other current assets
  - Other assets
- Other current liabilities

OFFICE COPY

| EXT. & FOOT<br>CHECKED | REFERENCES<br>CHECKED |
|------------------------|-----------------------|
| BY                     | Pm                    |
| TO PK                  | CORECTIONS            |
| DATE 3 27-69           | BY                    |



## SCHEDULES

CASTLE REST NURSING HONE - E.I. \$16-6065495

December 31, 1968

## COST OF OPERATIONS

|   | GODE OF GENERALIE                      |   |  |
|---|--|---|--|
| Salaries and wages Operating supplies and expending Dietary contractual service Housekeeping Building operation Social services Residential home General and administrative | ces and expenses                       | \$ 32,367.01<br>194,428.01<br>40,618.04<br>50,233.87<br>2,231.01<br>1,634.03<br>79,377.75 | \$471,411.83<br>409,039.72<br>\$080,501.55                     |
|   | OWNERD THOOME                          |   |  |
|   | OTHER INCOME                           |   |  |
| Cofeteria sales<br>Comissions, phermacy<br>Physical therapy<br>Miscellaneous  |  |   | \$ 11,544.01<br>1,545.11<br>3,150.53<br>686.68<br>\$ 16,926.32 |
|   | INTEREST EXPERSE                       |   |  |
| Interest on conditional pure<br>Interest on real estate north<br>Interest on term loan  | chase contract                         | 5-15-76<br>1-50<br>5-50   56  | \$ 12,254.05<br>43,587.03<br>5,501.26<br>\$ 61,342.34          |
| Taxes on real estate<br>Payroll taxes<br>Hew York State franchise tax   |  | p   | \$ 27,303.71<br>30,790.50<br>25.00<br>\$ 58,119.21             |
|   | AMORTIZATION                           |   |  |
| Deferred financing expenseral estate mortgage note from May 1, 1967):  Cost Prior years emertication Americation - 1968   | ext. & FOOT REFERENCES CHECKED CHECKED | \$ 664.00<br>996.00   | \$ 19,243.95<br>1,669.00<br>\$ 17,563.95                       |



## SCHEDULE

CASTLE REST HURSING HONE - E.I. \$16-6065495

December 31, 1968

## SCIEDULE I, DEPRECIATION

|   |  | ASSETS                    |   |
|---|--|---------------------------|---|
|   | Jan. 1, 1968   | Additions                 | Belance<br>Dec. 31, 1963                                    |
| Buildings<br>Building improvements<br>Purniture and equipment | \$207,334.27<br>648,700.02<br>126,900.00<br>\$902,934,29 | \$                        | \$ 207,334.27<br>760,793.61<br>161,053.15<br>\$1,069,151.03 |
|   |  | ALLCHANCES                |   |
|   | Jan. 1, 1963   | Provision                 | Balance<br>Dec. 31, 1968                                    |
| Building improvements   | \$ 13,822.29<br>43,082.13                                | \$ 19,351.20<br>63,043.38 | \$ 33,173.49<br>106,125.51<br>37,949.50                     |
| Ferniture and equipment                                       | 11,175.00<br>\$ 63,079.42.                               | 26,774.58<br>3100,169.16  |   |

OFFICE COPY





#### SCHEDULES

CASTLE REST NURSING HOME - B.I. #16-6065495

December 31, 1968

#### OTHER CURRENT ASSETS

|  | 12/31/67                 | 12/31/68              |
|--|--------------------------|-----------------------|
| Sundry accounts receivable Current portion of deferred interest owed   | \$ 7,909.77              | \$                    |
| and other prepaid items  | 9,618.94<br>\$ 17,528.71 | \$ 16,707.26          |
|  |                          | 4                     |
| OTHER ASSETS   |                          |                       |
|  | 12/31/67                 | 12/31/68              |
| Long term portion of deferred interest                                 | \$ 29,271.36             | \$ 29,583.73          |
| Deferred financing expenses, less amortization<br>Advances to partners | 18,579.95                | 17,583.95<br>8,833.45 |
| The following to partitions  | \$ 47,851.31             | \$ 56,001.13          |
|  | ~                        | 4                     |
| OTHER CURRENT LIABILI  | TIES                     |                       |
|  | 12/31/67                 | 12/31/68              |
| Salaries, wages and other compensation                                 | \$ 12,269.63             | \$ 16,346.47          |
| Payroll taxes, withheld and scerued                                    | 11,220.75                | 16,365.08             |
| Medicare program - current financing                                   | 0 02 /00 20              | 13,800.00             |
|  | \$ 23,490.38             | \$ 46,511.55          |
|  |                          |                       |

OFFICE COTT

|              | 1           |
|--------------|-------------|
| EXT. & FOOT  | REFERENCES  |
| CHECKED      | CHECKED     |
| BY           | er Phy      |
| READ BY 377  | - SRECTIONS |
| TO P.K.      |             |
| DATE 3 37-19 | BY          |

## Exhibit 26 — 1966 FICA tax refund routing slip, instructions, and claims Form 843, dated 11/29/1966.





#### TAX RETURN ROUTING SLIP

| Taxpayer Walker Mc tenney besociation      | Order No.          |
|--|--------------------|
| Return Land for Refunce  Date Due S. A. P. | Taxable year ended |
| Date Due S.A.J.                            | Date promised      |
| Extension to                               |                    |
| PREPARATION                                |                    |
| Assigned to                                | <b>—</b> , ,       |
| Assigned to                                | Date//_/. 6        |
| <u>REVIEW</u><br>⇔                         | -9                 |
| Audit staff                                | Date               |
| Tax staff                                  | Date               |
| Date delivered to typists ///١/66 Date     | wanted             |
| Original plus Two copies                   |                    |
| Special instructions                       |                    |
|  |                    |
|  |                    |
| Final check D                              | 1:0V 2 9 1966      |

Attach this tax return order slip to front of pencil copy. Accountant who prepares return is to complete blanks relating to identification of return, preparation and special instructions to typists. Réviewers and tax secretary will complete balance.

Exhibit 26 — 1966 FICA tax refund routing slip, instructions, and claims Form 843, dated 11/29/1966.

| 2/2)  |
|---|
| NAME DATE  PREPARED  APPROVED                                       |
| The Thomas M. Faley, Later  |
| Well med Kinney accounted   |
| 205 multim Plage  |
| Lyme, New York 13210  |
| 1 - 30.   |
| Den me Baly:<br>He enclose and deplete Form 843 - Clair-            |
| of Walker me Kning asserter for F.I.C. A. Takes erronemely remeted. |
| she original should be signed by your                               |
| end forwarded to Dutuet Sweter & Internel                           |
| Revenue, Buffelo, New York 1400 et your                             |
| earliest convenience.   |
| Luy truly yours.  |
| Partner.  |

Exhibit 26 - 1966 FICA tax refund routing slip, instructions, and claims Form 843, dated 11/29/1966.



| FORM 843<br>(Rev. Mar. 1960)   | TO BE F                       | CLAI                                | CT DIRECTOR       | WHERE<br>AID                      | District Director's Stomp<br>(Data received) |  |  |
|--|-------------------------------|-------------------------------------|-------------------|-----------------------------------|--|--|--|
| District Director will indic   | ate in the black below th     | e kind of claim filed, and fi       | Il in, where requ | vired.                            |  |  |  |
| Control of Towns III   | enally Francousty.            | or Excessively Collected            | ı.                |                                   |  |  |  |
| Refund of foxes in   | Paid for Stamps Unu           | sed, or Used in Error or            | Excess.           |                                   |  |  |  |
| Ketund of Amount   | Assessed (not applie          | able to estate, gift, or i          | ncome taxes)      |                                   |  |  |  |
| Abatement of Tax   |                               | YPE OR PRINT PLA                    |                   |                                   |  |  |  |
|  |                               |                                     |                   | \                                 |  |  |  |
| dame of taxpayer or purchase   | ar med Ken                    | my secreta                          | tu (v             | parturaliza)                      | •  |  |  |
|  | milton 0                      | Plaga                               | Lyran             | me, new you                       | Le. 13210                                    |  |  |
|  | Fill in applicable            | items—Attach lette                  | r size sheet      | s if space is not sufficien       | 1  |  |  |
| 1. Social security number  |                               |                                     | 2. If an employe  | - 6065495                         |  |  |  |
| Buffalo, W   | wynk                          | 4. Name and address shown on female |                   |                                   |  |  |  |
| The second of th | annual basis, prepare separ   | ate form for each toxable year      | //                |                                   |  |  |  |
| from april   |                               | Systemles 3                         |                   |                                   | ,  |  |  |
| 7. Amount of ossessment  |                               | 5/24/66 + 7/2                       | 7/66;             | e/15/16 and 9/1                   | ×/46   |  |  |
| \$ 754<br>8. Date stamps were purchased  |                               | 9. Amount to be refunded            |                   | 10. Amount to be aboled (not opp  | licable to income, estate, or gift taxes     |  |  |
| 8. Date Mamps were particular  |                               | \$ 554.40                           |                   | 15                                |  |  |  |
| 11. The claimant believes that fi  |                               | or the following reasons:           | .7/               | Luck FICA?                        | tox fund The                                 |  |  |
| salary   | - if                          | s the and                           | mit q             | tone file of 277. 20 miles        | remitted                                     |  |  |
|  | 1                             | Car 17: 4. 44 1. 60                 | 9                 |                                   |  |  |  |
| France !   | :41A felect                   | en the que                          | me the            | parties as                        | required & and                               |  |  |
| and s  | depotenter .                  | Lunguest To                         | e, uf             | lund of the                       | erran  |  |  |
| -louin   | and of                        | 34.4- 201                           | 0                 |                                   |  |  |  |
| I declare under the per  | alties of perjury that this c | laim (including any accompany       | ring schedules an | d statements) has been examined l | by me and to the best of my knowl            |  |  |
| and belief is true and correc  | ı.<br>!                       | Signed WALK                         | ER M              | CKINNEY ASSOC                     | CIATES                                       |  |  |
|  |                               |                                     |                   |                                   | Cartner                                      |  |  |
|  | 1966                          | ×                                   |                   |                                   |  |  |  |

- 1. The claim must set forth in detail each ground upon which it is made and facts wifficient to apprise the Commissioner of the exact basis thereof.

  2. If a joint income tax return was filed for the year far which this claim is filed, enter social security and employer identification number, if any, of both husband and wife and each must sign this claim even though only one had income.

  3. Whenever it is necessary to have the claim accruted by an agent on behalf of the toxpayer, on outhenticated capy of the document specifically authorizing such agent to sign the claim on behalf of the toxpayer shall occumpany the claim.

  4. If a return is filed by an individual and a return claim is thereather filed by a legal representative of the decreased, certified capies of the letters testamentary, latters of edministration, or other similar evidence must be annexed to the claim, to show the authority of the executor, administrator, or other fauctory by whom the claim is filed. If an executor, administrator, grandon, trustee, receiver, or other
- fiduciory files a return and thereafter refund claim is filed by the same fiduciory, documentary evidence to establish the legal authority of the fiduciory need not occurred to the claim, provided a statement is made on the claim showing that the return was filed by the fiduciory and that the latter is still acting.
- 5. Where the taxpayer is a corporation, the claim will be signed with the carporate name, followed by the signature and title of the afficer having authority to sign for the corporation.
- 6. If claim is for excess social security (E.I.C.A.) tax withheld as a result of having had more than one employer, include the names and addresses of your employer, and the amount of wages received and taxes withheld by each as part of your explanation in item 11. Do not claim tax withheld if you have claimed the excess withholding on your individual income tax return.

Exhibit 26 — 1966 FICA tax refund routing slip, instructions, and claims Form 843, dated 11/29/1966.



#### FOR DISTRICT DIRECTOR'S USE ONLY

#### TRANSCRIPT OF CLAIMANT'S ACCOUNT

(Complete only as to Miscellaneous Excise Taxes and Alcohol, Tobacco, and Certain Other Excise Taxes Imposed Under Subtitles D and E, Internal Revenue Code)

The following is a transcript of the records of this office covering the liability that is the subject of this claim.

A-ASSESSED TAXES

| Taxable Period      | Account            | Reference | • Amount |         |                       | Paid, Abot                                       |               |               |                       |                   |  |
|---------------------|--------------------|-----------|----------|---------|-----------------------|--|---------------|---------------|-----------------------|-------------------|--|
| of Tox              | ox Number and Date |           | •        | (d)     | Date<br>Sched.<br>(e) | No.  | Amount<br>(f) | 1             | PD.<br>AB. CR.<br>(g) | Remarks (h)       |  |
| (0)                 | (0)                | 1 10      |          | 10)     | (-)                   |  | 117           |               | 197                   | (#)               |  |
|                     |                    |           |          |         |                       |  |               |               |                       |                   |  |
|                     |                    |           |          |         | 1.                    |  |               |               |                       |                   |  |
|                     |                    |           |          |         |                       |  |               | -             |                       |                   |  |
|                     |                    |           |          | -       | '                     | 1  |               |               |                       |                   |  |
|                     |                    | 1         |          |         |                       |  |               |               |                       |                   |  |
|                     |                    | 11        |          |         |                       | -  |               |               |                       |                   |  |
|                     |                    |           |          | - 1     |                       |  |               |               |                       |                   |  |
|                     |                    | 1         |          |         |                       |  |               | +             |                       |                   |  |
|                     |                    |           | -        |         |                       |  |               |               |                       | · ·               |  |
|                     |                    | 1 1       |          |         |                       |  |               |               |                       |                   |  |
|                     |                    | 1         |          |         | -                     |  |               | -             |                       |                   |  |
|                     |                    |           |          |         |                       |  |               |               |                       |                   |  |
|                     |                    |           |          |         |                       |  |               |               |                       |                   |  |
|                     |                    |           |          |         |                       |  |               | -+            |                       |                   |  |
| .                   |                    |           |          |         |                       |  |               |               |                       |                   |  |
|                     |                    | i i       |          |         | 1                     | 1  |               | 1             | T i                   |                   |  |
|                     | · \                |           |          |         |                       |  |               | _             |                       |                   |  |
|                     | \                  |           |          |         |                       | -  |               |               |                       |                   |  |
|                     |                    |           |          |         | $\dashv$              |  | -             | +             |                       |                   |  |
|                     |                    |           |          |         |                       |  |               |               |                       |                   |  |
|                     | -                  |           | B-       | PURCHAS | E OF STA              | MPS  |               |               |                       |                   |  |
| To Whom             | Sold Or Issued     | Kind      | - 1      | Number  | Denomi-<br>nation     | Date of<br>Sale                                  | Amount        |               |                       | ax Stamp, State   |  |
|                     | (i)                | ω         | .        | (k)     | (1)                   | (m)  | (n)           |               | Serial No.            | Commencing<br>(p) |  |
|                     |                    |           |          |         |                       | 1  |               | Π             |                       |                   |  |
|                     |                    |           |          |         |                       | <del>                                     </del> |               | -             |                       |                   |  |
|                     |                    | 1.        |          |         |                       | 1 1  |               |               |                       |                   |  |
|                     |                    |           |          |         |                       | 1 1  |               |               |                       | 1                 |  |
|                     |                    |           |          |         |                       | 11   |               |               |                       |                   |  |
|                     |                    |           |          |         |                       |  |               |               |                       |                   |  |
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| pared By (Initials) |                    | Dote      |          |         |                       | District   |               |               |                       |                   |  |
|                     |                    |           |          |         |                       |  |               |               |                       |                   |  |

Exhibit 27 — 1966 FICA and income tax letter from Walker McKinney Assoc. (Thomas M. Fahey, Partner), to IRS explaining erroneous withholding, dated 11/2/66.



THE PARTY OF THE P



Walker He Kinney Associates 205 Kidtown Plaza Syracuse, New York

November 2nd, 1966

Director Internal Rovenue Service Center North Atlantic Region Post Office Eux 468 Lawrence, Massachussets 01841

Dear Sir:

Please be advised that Walker Mc Kinney Associates, is a partnership. For the calendar quarter ended June 30, 1966, it had no employees. Income Tex and P.I.C.A. Tax was erronously withheld from drawings, of a partner and erronously deposited. The partnership had no tax liability for any month during the quarter and the accompanying notice on Form 3442 has been completed accordingly.

Claim for refund will be filed as soon as possible to make appropiate adjustments.

Very truly yours,

MALJER HE KINGEY ASSOCIATES

Thomas M. Fahey

TIT:po

By:

Exhibit 27 — 1966 FICA and income tax letter from Walker McKinney Assoc. (Thomas M. Fahey, Partner), to IRS explaining erroneous withholding, dated 11/2/66.

(a) IRS request for statement.





. 31

#### U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE CENTER NORTH-ATLANTIC REGION P. O. BOX 468 LARMENCE MASSACHUSETTS 01841

December 21, 1966

Form RSC-153 SUSPENSE

Whiker Helinney Associates 205 Hidtorn Plaza Syracuse, New York 13210 16-6065195

6/30/56 9/30/56

#### Contlement

The information submitted in support of your claim for refund, credit or abatement of tax under the Federal Insurance Contributions Act (FICA) is incomplete as indicated below:

- You sid not entach a statement that you have refunded to your employees that parties of the FICA tax entareously withheld from their wages or that you have obtained their written consent to the allowance of the claim. You may use the form on the reverse of this letter for that purpose.
- A Form Stile, Statement to Correct Information, was not submitted. Blank Forms Stile are exclused for your tab.
- E Po: Claim Form 843 for \$558.40

Plemograde the corrections or furnish the recessary information and return this letter with your reply in the enclosed envelope. If no reply is received within 20 days from the date of this letter, action will be taken on the basis of the information available.

Very truly yours, Chief, Correspondence Unit

Entlesure: Return vovelepe Forms (Mac (3) Exhibit 27 — 1966 FICA and income tax letter from Walker McKinney Assoc. (Thomas M. Fahey, Partner), to IRS explaining erroneous withholding, dated 11/2/66.

(b) Employer's statement form.



# EMPLOYER'S STATE. BIT TO SUPPORT CLAIM UNDER FEDERAL LISUIDANCE CONTRIBUTIONS ACT

: Duector, Internal Revenue Service Comer

I comify that:

- There regard to employees the excess amount of Social Security tax withheld from their wayes, or I have their written consents to the allowance of the claim, and
- b. If any partion of the expects amount of Social Security tax withheld from wages was collocited from an employee in a colocitiz year before the year in which the credit at refund its claimed, I have such employee's written statement that he has not claimed, and will not claim, a refund or credit for the amount of the evercell action (or if he has claimed refund or credit, his claim was rejected).

Suprary State Course, prosident parties, maior, ones Dear .

the records on explanation of the enor(s) and basis for claim: (Attach offitional abset if appore is record)

Exhibit 27 — 1966 FICA and income tax letter from Walker McKinney Assoc. (Thomas M. Fahey, Partner), to IRS explaining erroneous withholding, dated 11/2/66.

(c) Statement to correct information form.

(3/4)

| stayer Identification<br>sployer's Name<br>Term type or pred | Famber - 11-10-5-95   | were coults              | d best or erroser   | as worse of one or<br>esty reported on case<br>Form 941, 94155 9   | -                                   |  |  |  |  |
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| ANIXER ICKE  | PLAN  | 941c. Ros<br>teres (Form | such error abouid be corrected on Form 941c. Corrections rela-<br>ing to two or more return periods may be made on a single for<br>941c. However, if an employer field two or more types of loss re-<br>turns (form 941 and Form 943) which need correction, separat-<br>sheets of Form 941c should be used for each type of return. So |  |                                     |  |  |  |  |
| SYNATTE, NE  | 4 YOFK 13210  |                          | rm 941e should b<br>tion on back of th  |  | of return. Se                       |  |  |  |  |
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Exhibit 27 — 1966 FICA and income tax letter from Walker McKinne; Assoc. (Thomas M. Fahey, Partner), to IRS explaining erroneous withholding, dated 11/2/66.

(d) Claim form 843.

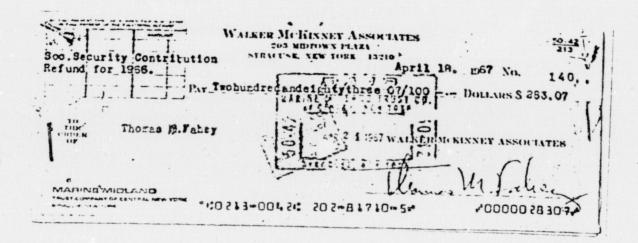


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| 203 1 lets | Fill in applicable name Attack letter size sheets if space is not sufficient  |  |
| 1500000    | 16-105,495  |  |
| for the    | 5/24/46 7/27/46 1/5/46 and 3/12/4   | e salary of<br>of 1777.70 and<br>is 321 here filted<br>ince the justical |
|            | t gover A of young that the time including on the answering their on and opening the last date of the   |  |
|            | THE PARTY OF STREET AND ADDRESS.  | Fa. ther   |
|            | INSTRUCTIONS  |  |

Exhibit 27 - 1966 FICA and income tax letter from Walker McKinney Assoc. (Thomas M. Fahey, Partner), to IRS explaining erroneous withholding, dated 11/2/66.

(e) Refund check to employee (copy).





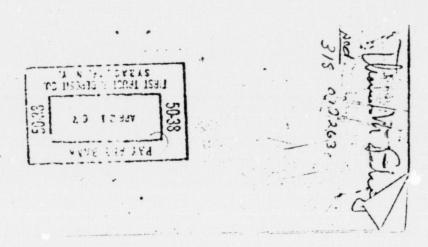


Exhibit 28 — 1966 Letter from Partner Fahey to Partner McKinney discussing (1) status of project and (2) current over-all financial requirements, dated 4/6/66.





Ex W

April 6, 1966

Test Talker,

I waited until today to write in that yesterday was the last bank connittee meeting on our mortgage. I am happy to report that all banks have approved the committment draft enclosed. Their attornies also have had it for legal review. To date all have approved with the exception of Van Hancock of Marine Midland (whose committee met only yesterday) and our old friend Don Youmans of Syracuse Savings. Reither of these present a problem as Midland is of course fostering the deal and Youmans has been spoken to by Norcross and Bill Taylor. Furthermore the legal structure is now OK with the revisions incorporated. Bill Taylor is following up and will distribute the official committment letter around to all banks for signature.

I am also enclosing for your information and file a photocopy of the amended application to the State. I also enclose copies of Ed Aksel's report with which we mere confronted at the meeting of the Hospital Review and Planning Council of Central N.Y. I believe the amandment clarifies every reservation made by Aksel. Photocpies of the amendment were also provided to Aksel and Johnson. To date Aksel has not received his official copy of the amendment back from Albany but expects it imminently. But the photocopy in his posession allows him to prepare for another meeting without excuse for procrastination. Bill Johnson will schedule a meeting of the subcommittee to approve the application just as soon as the official amendment is received from Albany. I amendment very close to him on this matter.

In re Johnson, I imparted some misinformation to you in the course of our phone call while you were in Hawaii. Since then Bill discovered that the State Review and Planning Council, which must ratify the local council decision, had not scheduled another meeting until June 16! Since finding this out there has been great scurying around and influential pressure, not only because of our application but also that of the Crouse-Irving Hospital which is also cought in a time bind, to call a special meeting prior to that date. This is no easy feat in that the volunteer members of the Council are ascittered all over the State. No stone is being left unturned. I am likewise staying close to Johnson on this issue. Realistically, though, I feel we should adjust our thinking to a June start of construction unless a near-miracle is wrought.

I have brought our bookwork up to date and a report of expendatures is enclosed. As you will note, we are scraping the bottom of the barrell since your last capital deposits in December. And we do have financial requirements in the immediate future necessitating additional capital contributions. The most pressing is that we must acknowledge the mortgage committeent within 10 days of issuance by deposit of \$7,500. with the banks.

Moreover, in view of the strong possibility that construction may not commence until June, Reno Culotti can no longer justify my salary to his lirectors. I think this is understandable considering the fact that he had budgeted a maximum of one year of said expense and has already well-exceeded this. We discussed this briefly on your second-last visit to

Exhibit 28 — 1966 Letter from Partner Fahey to Partner McKinney discussing (1) status of project and (2) current over-all financial requirements, dated 4/6/66.



Syracuse and I think you can understand his position. To date he has spent more on the project then we have, although he is probably not aware of that fact. I must now ask that the partnership assume the expense of my malary until such time as the operating capital reserve is deposited with derine midland in accordance with par! of the committeent letter July). I wish this were not the case but given my heavy personal responsibilities, a regular salary is essential for subsistance and to enable me to keep my mind free to tackle the vast amount of work ahead of us. Since we are referring to roughly a four-month period (April-July) the amount is approximately \$7,000. Had Culotti been able to continue this amount would have been added to construction expense so that the net expense would have been the same but would have come out of another pocket.

In addition to the two sums mentioned we should have additional monies in our account to cover other expenses which will be cropping up within the near future, e.g. travel, CPA fees, Building permit, office expense, etc.

Summing the first two amounts of \$7,500. and \$7,000., the immediate capital deposit probably should be rounded at \$20,000. Which would allow a comfortable \$5,500. balance in the third category to carry us along until closing.

There will be time to discuss this upon your return, but just to give you some idea of future financial requirements for closing it would now appear that consummation of our purchase of the hospital will require not now cach from us of \$215,000. (\$350,000 Cost less: \$35,000. on deposit and \$100,000.from banks) The Operating Capital deposit of \$75,000. is not required until the first construction draw (one month later). Bill Taylor feels that we should be able to realize about a \$50,000. reimpursement of our non-construction expenses to that date from that draw for a net additional cash requirement on our part of \$25,000. to meet the reserve deposit. Thereafter we begin to recover monies from each subsequent monthly construction draw.

The interim deposit of \$20,000 to our working account ought to made at your earliest conveience. Now that we have a hot committment we should not drop the ball by failing to act upon it immediately.

I am looking forward to your return. It seems as though you have been away for ages. We should get together shortly thereafter as much should be jelled by then.

Best personal regards,

cc. Simpson Letzger

Encs.

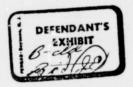
## ERNST & ERNST

STATE TOWER BUILDING

SYRACUSE, N. Y. 13202







March 17, 1966

hr. Thomas Fahey 415 Stratford Street Syracuse, New York

Dear Mr. Fahey:

We enclose in duplicate U.S. Partnership Return of Income of Walker McKinney Associates for the period from January 4, 1965 to December 31, 1965. The original should be signed and dated by a partner and forwarded to Internal Revenue Service, Buffalo, New York 14202 in sufficient time to reach that office on or before April 15, 1966. The form marked "Taxpayer's Copy" is for your files.

There is no tax due with this return. Each partner should include in his 1965 U.S. Individual Income Tax Return the loss shown opposite his name in Schedule K, Column 4. A xerox copy for each of the partners entitled to a loss deduction is also enclosed.

Very truly yours,

alew & Boers

AEB:rlc Enclosures

|   |   | -                                       |   |  | LAVIAVE                            |
|---|---|---|---|--|------------------------------------|
| 1065  | U.S.                                      | PARTNERS                                | HIP RETURN                                    | OF INCOME E  | IMAPATE                            |
| U.S. Treasury Department<br>Internal Revenue Service  | (10                                       | be filed also by s                      | yndicates, pools, joint                       | ventures, etc.)  | 19651PV                            |
| A. Dute business commenced  | or other taxable                          |   | LENDAR YEAR 19                                |  | 0011                               |
| January 4, 1965   | year beginning                            | January 4                               | , 1965, and ending                            | December 31 1965   |                                    |
| B. County in which located  | Name                                      | (PLEASE T                               | YPE OR PRINT PLAIN                            | ALT.U  |                                    |
| Onondaga  |   | C KINNEY A                              | SSOCIATES                                     |  |                                    |
| C. Principal business activity (See General Inst. D)  | Number and street                         | 205 Midto                               |   |  | L Employer Identifico-             |
| Service   |   | 700 East                                | Water Street                                  |  | ton number                         |
| D. Principal product or service Nursing Home  | City or town and State                    | Syracuse                                | New York .                                    | Postal ZIP code  |                                    |
|   | ines and sahadular a                      |   |   | 13210  | 16-6065495                         |
| IMPORTANT—All applicable I  |   | nust be filled in.                      | If the lines on the                           | schedules are not sufficient,                                | ee Instruction R.                  |
| 1. Gross receipts or gross sales  | INCOME                                    | e. Petume and a                         | •   |  | 1                                  |
| 2. Less: Cost of goods sold (Scho   | edule A) and/or oper                      | rations lattach                         | Lowances                                      | ***************************************                      | -                                  |
| 3. Gross profit fline 1 less line 2   | )   | duons (duden se                         | nedule)                                       |  | -                                  |
| 3. Gross profit (line 1 less line 2   | otrorehine andi-t-                        |   | •       |  |                                    |
| 4. Income (or loss) from other po   | ch teminal list                           | s, etc. (attach sta                     | itement)                                      |  |                                    |
| 5. Nonqualifying dividends (atta  | nemized list—see                          | Instruction 5)                          | ••••••  |  |                                    |
| 6. Interest   | •••••••                                   | • | ••••••  |  |                                    |
| 7. Rents (Schedule B)   | · · · · · · · · · · · · · · · · · · ·     | • | •••••   |  |                                    |
| 8. Royalties (attach schedule)  | 1 1 P P                                   | • | •••••   |  |                                    |
| 9. Net farm profit (or loss) (Scher   | dule F, Form 1040)                        |   |   |  |                                    |
| O. Net gain (or loss) from sale or  | exchange of propert                       | y other than cap                        | ital assets                                   |  |                                    |
| (from line 16, Separate Sch   | edule D, Form 1065)                       | • • • • • • • • • • • • • • • • •       |   |  |                                    |
| 1. Other income (anach schedul  | θ)  |   |   |  |                                    |
| <ol><li>Total income (lines 3 th</li></ol>  | rough 11)                                 |   |   |  | _                                  |
|   | DEDUCTIONS                                |   |   |  |                                    |
| 3. Salaries and wages (other tha  | n to partners)                            |   | <b></b>                                       |  |                                    |
| . rayments to partners—salane   | s and interest                            |   |   |  |                                    |
| 5. Rent   |   |   |   |  |                                    |
| 8. Interest (explain in Schedule C  | J   |   | ••••••••                                      |  |                                    |
| 7. Taxes (explain in Schedule C)  | i.  |   | ·······························               |  |                                    |
| B. Losses by fire, storm, shipwred  | k or other complete o                     | or theft (attach d                      | · · · · · · · · · · · · · · · · · · ·         |  |                                    |
| Bad debte from Schadule H if  | manner edisadily o                        | n then (dhach sto                       | itement)                                      |  |                                    |
| 9. Bod debts (from Schedule H if  | reserve method is us                      | ed)                                     | •       |  |                                    |
| D. Repairs  | •   | • | •       |  |                                    |
| . Depreciation (Schedule I)   | •   | • | · · · · · · · · · · · · · · · · · · ·         |  |                                    |
| 2. Amortization (attach schedule)   |   |   | · · · · · · · · · · · · · · · · · · ·         |  |                                    |
| <ol> <li>Depletion of mines, oil and gas</li> </ol>   | wells, timber, etc. (a                    | ttach schedulel                         |   |  |                                    |
| . Retirement plans, etc. (other th  | han for partners—se                       | e instructions)                         | · · · · · · · · · · · · · · · · · · ·         |  |                                    |
| Petirement plans, etc. (other the Other deductions authorized by  | law (explain in Sch                       | edule D                                 |   | 5,666.51   |                                    |
| . Iotal deductions (lines 1   | 3 through 25)                             |   | · • · · · • • • • · · · · · · · · · · ·       |  | 5,666.51                           |
| . Ordinary income (or loss) (line   | 12 less line 26)                          |   |   | Lose   | (5,666.51)                         |
| is any member of the partnershi   | ip related by blood o                     | r marriage to an                        | v other mambers                               |  | f==3                               |
| Is any member of the partnership.   | p a trust for the benef                   | it of any person r                      | alated by bland                               |  | YES NO                             |
| Did the partnership, during the   | taxable year have                         | our contracts                           | elated by blood of ma                         | rriage to any other member?                                  | ☐ YES NO                           |
| Did the partnership, during the<br>Ii "YES," see General Instruc  | tion P and enter ann                      | any contracts of                        | r subcontracts subjec                         | of to the Renegotiation Act?                                 | YES NO                             |
| ma you claim a definction for exp   | enses connected with:                     | (If answerto any                        | nere  | skapple 11: 1  |                                    |
|   |   |   | o. The reasing, re                            | ming, or ownership of a hotel                                | room or enile!                     |
| resort property . pleasure  | boat or yacht [], or o                    | other similar                           | cpgrment 1.                                   | or other dwelling I I which .                                |                                    |
| facility (Other than wi   | here c; eration of fac                    | ility was the                           |   |  |                                    |
| partnership's principal busing. Vacations for partners or in  | rembors of theta                          | E M NO                                  | travel status.)                               | e by partners or employees                                   | VES X NO                           |
| players or members of their   | families? (Other t)                       | an vacation                             | 4. Attendance of                              | members of partners' for                                     | imilies or your                    |
|   | ΠV  | FC X NO                                 | employees' fun                                | members of partners' fi<br>nilies at conventions or bu       | siness meetings?                   |
| that the rested on Form W-21  |   |   |   |  | YES NO                             |
| that the rested on Form W-21  | that I have examine                       | ed this is turn fine                    | cluding apparent                              |  |                                    |
| that the rested on Form W-21  | that I have examine correct, and complete | ed this return (in<br>e. If prepared b  | cluding accompanying<br>by a person other tha | ng schedules and statements)<br>In taxpayer, his declaration | and to the best                    |
| pay reported on Form W-2.)<br>der penalties of periory I declare<br>ny knowledge and I chef it is true,<br>ermation of which he has any kno | chat I have examined and complete whedge. |   |   |  | and to the best<br>is based on all |
| pay reported on Form W-2.)<br>der penalties of periory I declare<br>ny knowledge and I chef it is true,<br>ermation of which he has any kno | chat I have examined and complete whedge. |   |   |  | and to the best<br>is based on all |
| pay reported on Form W-2.)<br>der penalties of peniury I declare<br>my knowledge and I chef it is true,<br>ermation of which he has any kno | chat I have examined and complete whedge. |   |   |  | and to the best is based on all    |

Attps.

| Form 1065   | 5—19 <b>6</b> 5  |  |   |  |   |   | (B/3)                                      | Page :  |
|---|--|--|---|--|---|---|--|---|
|   |  | Schedul  | e A.—COS                                | T OF G   | OODS SOLD   |   | 7  |   |
| 2. Purchas Less: C with perso 3. Cost of 4. Other of Was there tories? You Were you If "Yes," v | Cost of items drawn for mal use                          | ule)  I the manner of doch explanation.  and 1099 or 1087  Lawrence, | etermining<br>7 for the ca<br>8.assacht | 5. Total 6. Less: 7. Cost 7. Cost explanation quantities quantities usetts | of lines 1, 2, 3, Closing invente of goods sold ge 1, line 2 rent trom lost year s, costs or value ar 1965? Yes | Enter here 's closing invento tions between  No | the opening ar                             |   |
|   | nnes ir  |  |   |  | ROM RENTS   |   |  |   |
|   | 1. Kind and local  | tion of property   |   |  | 2. Amount of rent   | 3. Depreciation<br>(explain in<br>Schedule 1)   | 4. Repairs<br>(explain to<br>Schedule B-1) | 5. Other expenses<br>(explain to<br>Schedule 8-1) |
| 1. Totals. 2. Net inc   | come (or less) (column 2 less s                          | num of columns 3, B-1.—EXPLANÄ                                       |   |  |   |   |  | Amoust  |
|   |  |  |   |  |   | -   |  |   |
|   | Schedule C.—E  | XPLANATION   | Amount                                  | EST AN   | D TAXES (L  | Explanation                                     | , Page 1)                                  | Amount  |
|   |  |  |   |  |   |   |  |   |
|   |  | Schedule H.  | BAD DEE                                 | STS. (S  | ee Instruction  | 19)   |  | _   |
| 1. Tazable year   | Notes and accounts receivable outstanding at end of year | 3. Sales on accou  | int                                     | 4. Gross am<br>to res  | ount added  | 5. Amount charge<br>against reserve             | ed 6. Res                                  | erve for bad debts<br>it end of year              |
| 1960<br>1961<br>1962  |  |  |   |  |   |   |  |   |
| 1963<br>1964  |  |  |   |  |   |   |  |   |

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

| Form | 1065- | 1965 |
|------|-------|------|

## Schedule I.-DEPRECIATION. (See Instruction 21)



This schedule is designed for taxpayers using the alternative guidelines and adminis

.. --

| Group and guide line cir     OR      Description of property  | 2 Cost or othe   | of year in year (am of year Date acqui  | ount) 4. Ass<br>in ye<br>(applica<br>Pri | et retirements<br>ar (amount)<br>bie only to Rev.<br>oc. 62-21) | 5. Depreciat<br>allowed or allo<br>in prior year                       |             | Method of<br>mouting<br>precietion      | 7. Class life - OR Rate (%) or life   | 8. Depreciation<br>this year           |
|---|--|---|--|---|--|-------------|---|---------------------------------------|--|
| . Total additional first-                                     | rear depreciation (  | do not include in i   | tems below) -                            |   |  |             |   |                                       |  |
| ·····   |  |   |  |   |  |             |   |                                       | k                                      |
|   |  |   |  |   |  |             |   |                                       |  |
|   |  |   |  |   |  |             |   |                                       | ļ                                      |
|   |  |   |  |   |  |             |   |                                       |  |
|   |  |   |  |   |  |             |   |                                       |  |
| w 11  |  |   |  |   |  |             | 1                                       |                                       |  |
|   |  | 1:  |  |   |  |             |   |                                       |  |
| Totals  |  |   |  | . <b></b>   | ·  |             |   |                                       |  |
| Less: Amount of depre   |  |   |  |   |  |             |   |                                       |  |
| Balance-Enter here o  | and on page 1, line  | 21  |  |   |  |             |   | · · · · · · · · · · · · · · · · · · · |  |
|   | Sched  | ule JOTHER  | DEDUCTION                                | NS. (See  | Instruction  | 25)         |   |                                       |  |
|   | tanation   |   | ount                                     |   | Explanatio   | NA .        |   | 1                                     | Amount                                 |
| Traveling   |  |   | 30.82                                    |   |  |             |   |                                       |  |
| Legal   |  |   | 12.47                                    |   |  |             |   |                                       |  |
| Office  |  |   | 9.24                                     |   |  |             |   |                                       |  |
| Telephone<br>Clerical   |  |   | 4.60                                     |   |  |             |   |                                       |  |
| Clerical  | · · · • • · · · · · · · · · · · · · · ·                    |   | 6.51                                     |   |  |             |   |                                       |  |
|   | •                    | 210   | ~01                                      |   |  |             |   |                                       |  |
|   |  |   |  | •••••   |  |             |   |                                       |  |
|   |  |   | т.                                       |   |  |             | •••                                     |                                       |  |
| Se  | hedule KPAR  | TNERS' SHARE  |  |   | here and on  |             |   |                                       |  |
|   |  |   |  | 1   | 1  | 3. Percent- |   | ary income                            |  |
| State name and address of ea<br>of partner or member it       | ch partner. (Designate no<br>s filed in another internal r | president aliens, If any.)<br>evenue district, specify di                       | Where return                             | 2. Socia  | 1 Security<br>mber   | age of time | (or                                     | loss)                                 | 5. Additional fir<br>year depreciation |
| Walker Lc Ki  | nnev   |   |  |   |  | business    |   | .,,,                                  |  |
| 47 East 37th  |  | N.Y. 100  | 28                                       |   |  | part        | 14.3                                    | 16.53                                 | 1                                      |
| Theodore Let  |  |   |  |   |  | Parc        | (4)                                     |                                       |  |
| 206 Fellows   | AVe. Syrac   | use, N.Y.   |  | 096-1   | 4-3047   | part        |   |                                       |  |
| Thomas Fahey  |  |   |  |   |  |             |   |                                       |  |
| 415 Stratfor  |  | use, N.Y.   |  | 097-2   | 2-6546   | part        |   |                                       |  |
| George Simps  | on, M.D.   |   |  |   |  |             | /-                                      |                                       |  |
| 592 Fark Ave  | nue E. OI  | ange, N.J.  | 07109                                    |   | I  | part        | (3                                      | 49.93                                 |  |
| ······  | ·········  |   | •••••••                                  | į .   | - 1  |             |   | 1                                     |  |
| Totals  |  |   |  |   | !  |             | 75.6                                    | 66.51                                 |  |
|   |  | Continu   | ation of Sch                             |   |  |             | (),0                                    | 50.7.7                                |  |
|   | 7. Qualifying  | 8. Net short term gain (or  | 9. Net long term                         | gain (or   10   | Net gain (or loss)   | 1           |   |                                       |  |
| arments to partners - salaries                                | 7. Qualifying dividends (attach itemized list)             | loss) from sale or ex-<br>change of capital assets<br>(from line 9, Schedule D) | foss) from sale<br>change of capita      | or ex-  | Net gain (or loss)<br>der section 1231<br>(from line 6,<br>Schedule D) | self-en     | t earnings<br>ployment (<br>0, Schedule | from 12                               | allowance see instructions)            |
| ayments to partners - salaries and interest (line 14, page 1) | (american manufacto mar)                                   | (mon time a actiectie b)  | (Hom line 13, Sen                        | equie D)  | Schedule D)  | -           |   |                                       |  |
| (line 14, page 1)   | (5.125/110/1120/17)  |   |  |   |  |             |   |                                       |  |
| Payments to partners—salaries and interest (line 14, page 1)  |  |   |  |   |  |             |   |                                       |  |
| (line 14, page 1)   |  |   |  |   |  |             |   |                                       | *************                          |
| and interest (line 14, page 1)                                |  |   |  |   |  |             |   |                                       | ••••••                                 |
| (line 14, page 1)   |  |   |  |   |  |             |   |                                       |  |

-See the instructions for other items required to be reported separately including property subject to investment credit.

| orm 10     | 5-1965                                |                        | Schedule L.   | BALANCE SHE                                   | ETS .                                       | (9                 | Page 4                            |
|------------|---------------------------------------|------------------------|---|---|---|--------------------|-----------------------------------|
|            |                                       |                        | 1   | Beginning of taxable year                     |   |                    | ble year                          |
|            |                                       | ASSET8                 |   | Amount  | Total                                       | Amount             | Total                             |
|            |                                       |                        |   |   |   |                    | 1,881.12                          |
| 1. Cas     |                                       |                        |   |   |   |                    | 1                                 |
| 2. Note    | s and accounts rec                    | eivable                | •••••   |   |   |                    |                                   |
|            | ) Less: Reserve for                   |                        |   |   | 1   |                    |                                   |
| 3. Inve    | ntories                               |                        |   |   |   |                    |                                   |
| 4, Inve    | stments in Governments                | nent obligations       | Deposit   |   | -   | 1                  | 35,000,00                         |
| 5. Oth     | er current assets (                   | attach schedule)       |   | - 1   |   |                    |                                   |
| 8. Oth     | er investments (att                   | ach schedule)          |   |   |   | 17,545,76          | ,                                 |
| 7. Buil    | dings and other fix                   | ed depreciable as      | sets  |   |   | -                  | 17.545.76                         |
| (0         | ) Less: Accumulat                     | led amortization as    | nd depreciation   |   |   |                    |                                   |
| 8. Dep     | letable assets                        |                        |   |   | FIRST                                       |                    |                                   |
| (0         | ) Less: Accumula                      | led depletion          | •••••   |   | RETURN                                      |                    |                                   |
| 9. Lan     | d (net of any amor                    | tization)              |   |   |   |                    |                                   |
| 10. Into   | ingible assets (amo                   | rtizable only)         |   | ***************************************       |   |                    |                                   |
| (          | a) Less: Accumula                     | ted amortization       |   |   |   |                    |                                   |
| 11. Oth    | er assets (attach s                   |                        |   |   |   |                    | 54,426.88                         |
| 12.        | Total assets                          |                        |   |   |   |                    | 7414                              |
|            |                                       | IES AND CAPIT          | AL  |   |   |                    | 93.39                             |
| 13. Acc    | counts payable                        |                        |   |   |   |                    |                                   |
| 14. Mo:    | tgages, notes, and                    | bonds payable in       | less than 1 year  |   |   |                    |                                   |
| 15. Oth    | er current liabilitie                 | es (attach schedule    | )   |   |   |                    |                                   |
| 16. Mo     | tgages, notes, and                    | bonds payable in       | l year or more  |   |   |                    |                                   |
| 17. Oth    | er liabilities (attac                 | ch schedule)           |   |   |   |                    | 54,333,49                         |
| 18. Par    | tners' capital acco                   | unts                   |   |   |   |                    | 54,426.88                         |
| 19.        | Total liabilities                     | and capital            |   |   | <u> </u>                                    |                    | 74,120.00                         |
|            |                                       | Schedule M             | RECONCILIATIO   | N OF PARTNER                                  | S' CAPITAL ACC                              | COUNTS             |                                   |
|            | 1. Capital account at                 | 2. Capital contributed | 3. Income not included                                  | 4. Ordinary income<br>(or loss) from line 27, | 5. Losses not included                      | 6. Withdrawals and | 7. Capital account at end of year |
|            | beginning of year                     | during year            | Income not included in column 4 plus non-tazable income | page 1  | in column 4, plus<br>unallowable deductions | distributions      |                                   |
|            |                                       | 49.300.00              |   | (4,316,53)                                    | X   |                    | 44.453.47                         |
| (a)        |                                       | 2,000.00               |   |   |   |                    | 2,000.00                          |
| (b) (c)    | -                                     | -                      |   |   |   |                    |                                   |
| (d)        |                                       | 8,700.00               |   | ( 849,93)                                     |   |                    | 7.850.02                          |
| (e)        |                                       |                        |   |   |   |                    |                                   |
| Totals     |                                       | 60,000.00              | -   | (5,666.51)                                    | -   | -                  | 54,333.49                         |
|            |                                       |                        |   |   | OLOVATNE (F.                                | - instruction for  | Schedule N)                       |
|            |                                       |                        |   |   | PLOYMENT. (Se                               |                    | , senedule 14)                    |
| 10         | dinore income inco                    | eased by casualty l    | osses (line 27 plus li                                  | ine 18, page 1).                              | Include income from                         | the performance    |                                   |
| -1         |                                       | r of medicine          |   |   |   |                    |                                   |
| 2 84       | d. Payments to pa                     | thers-salaries an      | d interest (line 14,                                    | page 1)                                       |   |                    |                                   |
| 3.         | Net loss from so                      | le or exchange of p    | property other than                                     | capital assets (line                          | 10, page 1)                                 |                    |                                   |
|            | Total                                 |                        |   |   |   |                    |                                   |
| <b>4</b> . | Portion of line 4                     | mae 1. which doe       | es not constitute net                                   | earnings from self-                           | employment                                  |                    |                                   |
| 5. Le      | Nonmolifying                          | lividends (from line   | 5. page 1)  |   |   |                    |                                   |
| •          | Mondagminia                           | irriderias (irriis     |   |   |   |                    |                                   |
| 6.         | Interest (see inc                     | tructions)             |   |   |   |                    |                                   |
| 7.         | Interest (see ins                     | real estate            |   |   |   |                    |                                   |
| 7.<br>8.   | Interest (see ins                     | real estate            |   |   |   |                    |                                   |
| 7.<br>8.   | Interest (see ins<br>Net rentals from | real estate            |   | capital assets (line                          |   |                    | -                                 |



#### STATELENT TO ACCOMPANY RETURN

WALKER MC KINNEY ASSOCIATES - E. I. # 16-6065495

December 31, 1965

On January 15, 1965, the partnership deposited the sum of \$35,000.00 with The Lincoln National Bank & Trust Company, Syracuse, New York under an agreement for purchase of real estate. The offer is subject to availability of mortgage financing and approval by an agency of the State of New York. The Bank has placed the funds in interest bearing certificates of deposit.

Under the terms of the agreement the interest will be paid to the seller in the purchase is not consumated and to Walker Ac Kinney Associates if the purchase is consumated. Neither party was entitled to receive the interest at December 31, 1965 or at the time of preparation of this return.

The Lincoln National Eank & Trust Company filed Form 1099 - U. S. Information Return - showing interest income in the amount of \$1,054.11 accrued to Walker Mc Kinney Associates. Such interest has not been included in taxable income by Walker Mc Kinney Associates, but will be when actually or constructively received by it.

## ERNST & ERNST

(4)



February 14, 1967



Mr. Thomas Fahey Walker McKinney Associates 205 Midtown Plaza Syracuse, New York

Dear Mr. Fahey:

DEFENDANT

We enclose in duplicate <u>U.S. Partnership Return of</u> Income of Walker McKinney Associates for the year ended December 31, 1966. The original should be signed and dated by a partner and forwarded to Internal Revenue Service, Buffalo, New York 14202 in sufficient time to reach that office on or before April 15, 1967. The form marked "Taxpayer's Copy" is for your files.

There is no tax due with this return. Each partner should include in his 1966 U.S. Individual Income Tax Return the amounts shown opposite his name in Schedule K, Column 4. A Xerox copy for each of the partners is also enclosed.

Very truly yours,

alow & Bour

Partner

AEB/jb Enclosures

X

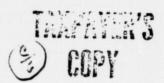
|              | U.S. Treasury Department internal Revenue Service  | 1966, and ending 19  |   |
|--------------|--|--|---|
| Ja<br>Br     | MARY 4, 1965 incipal business activity (See General Inst. R)  TYICE incipal product or service   | Name  Malker McKinney Associates  Number and street  205 Midtown Plaza 700 East Water Street  City or town and State   | D Employa Mentification in  16-606549  E County in which increase  Onondaga |
|              | rsing Home   | Syracuse, New York e lines and schedules must be filled in. If the lines on the schedules are not  | 13210   |
| INCOME       | 1 Gross receipts or gro<br>2 Less: Cost of goods<br>3 Gross profit<br>4 Income (loss) from<br>5 Nonqualifying divide<br>6 Interest<br>7 Rents (Schedule B)<br>8 Royalties (attach sci  | oss sales Less: Returns and allowances sold (Schedule A) and/or operations (attach schedule) other partnerships, syndicates, etc. (attach statement) ends (attach list—see Instruction 5).   | 2,421.41  |
|              | 10 Net gain (loss) from<br>(line 16, Schedule  |  |   |
|              | 11 Other income (attach<br>12 TOTAL incom  | ne (lines 3 through 11)  | 2 /21 /1  |
| DEDUCTIONS   |  | s—salaries and interest  ).  n, shipwreck, other casualty or theft (attach statement)  H if reserve method is used)  sle I)  schedule)   | 14,994.00   |
|              | 24 Retirement plans, etc<br>25 Other deductions (Sc  | c (other than for partners—see instructions)   | 2,575.06  |
| G Is<br>H Di | any member of the partner of the partnership, during to the partnership, during to the partnership of the partnership of the partnership's principal to the partnership of the par | rship related by blood or marriage to any other member?  rship a trust for the benefit of any person related by blood or marriage to any other member the taxable year, have any contracts or subcontracts subject to the Renegotiation Act?  struction P and enter appropriate amount here and the struction P and enter appropriate amount here are subcontracts subject to the Renegotiation Act?  Struction P and enter appropriate amount here are subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subject to the Renegotiation Act?  The survey of the subcontracts subcontracts subject to the Renegotiation Act?  The survey of the subcontra | YES NO  Sinces within that question.) of a hotel room or suite              |

| Form 1  | 065—1966   |  |                               |  |                      |   | (7:  | Page  |
|---|--|--|-------------------------------|--|----------------------|---|--|---|
| Sched   | ule A-COST OF GOODS  | SOLD   |                               |  |                      |   |  |   |
| 1 Inventory at beginning of year* 2 Purchases   |  |  |                               | 6 Less:<br>7 Cost o<br>1, li<br>•If diff | f goods so<br>ine 2. | 2, 3, and 4 at end of year ld. Enter here a   | entory, attach exple                       | 917.  |
| Was th  | ere any substantial change<br>No . If "Yes," attach  |  | etermining qua                | ntities, costs                           | or valuat            | ions between the                              | e opening and o                            | closing inventories                               |
| Were ye   | ou liable for filing Forms 109   | 6 and 1099 or 1087                             | for the calendar              | year 1966?                               | Yes X                | No 🗆  |  |   |
|   | " where were they filed?   |  |                               |  |                      |   |  |   |
| NOTE:   | Any items specially allocated Schedules B through J. (See                                    | d to the partners sho<br>General Instruction ( | ould be include ))            | d in the appr                            | opriate col          | umn of Schedule                               |  | e lines indicated b                               |
| Sched   | ule B-INCOME FROM  | RENTS  |                               |  |                      | ٠.  |  |   |
|   | 1. Kind and location of property   |  |                               | 2. Amo                                   | unt of rent          | 3. Depreciation<br>(explain in<br>Schedule 1) | 4. Repairs<br>(explain in<br>Schedule 8-1) | 5. Other expenses<br>(explain in<br>Schedule B-1) |
|   |  |  |                               |  |                      |   |  |   |
|   |  |  | ·····                         |  |                      | · · · · · · · · · · · · · · · · · · ·         |  | · · · · · · · · · · · · · · · · · · ·             |
|   | ······································   |  |                               |  |                      |   |  |   |
|   |  | ······································         |                               |  |                      |   |  |   |
|   |  |  |                               |  |                      |   |  |   |
|   | income (loss) (column 2 les  |  |                               | nter here and                            | on page              | 1, line 7                                     |  |   |
| 2 Net<br>Schedi                                 |  | ND 5 OF SCHEDU                                 |                               | nter here and                            | on page              | 1. line 7                                     |  | Amount  |
| 2 Net   | income (loss) (column 2 les<br>ule B-1COLUMNS 4 A  | ND 5 OF SCHEDU                                 | LE B                          |  | on page              |   |  | Amount  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les<br>ule B-1COLUMNS 4 A  | ND 5 OF SCHEDU                                 | LE B                          |  | on page              |   |  | Amount  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les<br>ule B-1COLUMNS 4 A  | ND 5 OF SCHEDU                                 | LE B                          |  | on page              |   |  | Amount 1  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les<br>ule B-1COLUMNS 4 A  | ND 5 OF SCHEDU                                 | LE B                          |  | on page              |   |  | Amount  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les<br>ule B-1COLUMNS 4 A  | ND 5 OF SCHEDU                                 | LE B                          |  | on page              |   |  | Amount  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les<br>ule B-1—COLUMNS 4 A   | ND 5 OF SCHEDU                                 | LE B<br>Amount                | Column                                   | on page              |   |  | Amount  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les<br>ule B–1—COLUMNS 4 A<br>Explana                                | ND 5 OF SCHEDU                                 | LE B<br>Amount                | Columa                                   | on page              |   |  | Amount  |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les ule B-1COLUMNS 4 A Explanal                                      | ND 5 OF SCHEDU                                 | LE B Amount ons 16 and 17     | Columa                                   |                      | Explanation                                   |  |   |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les ule B-1COLUMNS 4 A Explanal                                      | ND 5 OF SCHEDU                                 | LE B Amount ons 16 and 17     | Columa                                   |                      | Explanation                                   |  |   |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les ule B-1COLUMNS 4 A Explanal                                      | ND 5 OF SCHEDU                                 | LE B Amount ons 16 and 17     | Columa                                   |                      | Explanation                                   |  | 72,   |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les ule B-1COLUMNS 4 A Explanal                                      | ND 5 OF SCHEDU                                 | LE B Amount ons 16 and 17     | Columa                                   |                      | Explanation                                   |  | 72,   |
| 2 Net<br>Schedi                                 | income (loss) (column 2 les ule B-1COLUMNS 4 A Explanal                                      | ND 5 OF SCHEDU                                 | LE B Amount ons 16 and 17     | Columa                                   |                      | Explanation                                   |  | 72,   |
| 2 Net Schedi Column Schedi                      | income (loss) (column 2 les ule B—1—COLUMNS 4 A  Explana  Lie C—INTEREST AND TA  Explanation | ND 5 OF SCHEDU                                 | Amount  Ons 16 and 17  Amount | Column                                   | •                    | Explanation  Explanation                      | tharged 7. F                               | 72,   |
| 2 Net Schedi Column Schedi Schedi 1. year       | Lie H—BAD DEBTS. (Selamin 2 les  | ND 5 OF SCHEDU                                 | Amount  Ons 16 and 17  Amount | Column                                   | ·                    | Explanation  Explanation                      | t charged 7, 5                             | Amount  Reserve for bad debts                     |
| 2 Net Schedi Column Schedi Schedi 1. year 1961. | Lie H—BAD DEBTS. (Selamin 2 les  | ND 5 OF SCHEDU                                 | Amount  Ons 16 and 17  Amount | Column                                   | ·                    | Explanation  Explanation                      | of charged 7, 1 reserve                    | Amount  Reserve for bad debts                     |
| 2 Net Schedi                                    | Lie H—BAD DEBTS. (Selamin 2 les  | ND 5 OF SCHEDU                                 | Amount  Ons 16 and 17  Amount | Column                                   | ·                    | Explanation  Explanation                      | of charged 7. 5                            | Amount  Reserve for bad debts                     |
| 2 Net Schedi                                    | Lie H—BAD DEBTS. (Selamin 2 les  | ND 5 OF SCHEDU                                 | Amount  Ons 16 and 17  Amount | Column                                   | ·                    | Explanation  Explanation                      | t charged 7, 5                             | Amount  Reserve for bad debts                     |

| Schedule   |  |  |                                  |   |                                       |  |  |  |                                       |   | Pa  |
|--|--|--|----------------------------------|---|---------------------------------------|--|--|--|---------------------------------------|---|---|
|  | I-DEPRECIA   |  | Instruction                      |   |                                       |  |  |  |                                       |   |   |
| 05-13 85   | lule is designed f<br>well as for those<br>the first heading   | taxpayers who  | WISH to CO                       | ntinue using pr   | actices                               | authorized   | prior to these                                       | POVERIN  | procedures                            | Whe                                       | es dauble bond  |
|  | up and guideline class   | et beginn  | other basis<br>ing of year<br>IR | 3. Asset addition in year (amount)  OR  Date acquired   | (ap)                                  | Asset retirement<br>n year (amount<br>plicable only to l<br>Proc. 62-21) | S. Depr  | allowable  | 6. Method of computing depreciation   | 7. Class lif<br>OR<br>Rate (%)<br>or life | - 8 Depreciation  |
| 1 Total ac   | ditional first-year  |  |                                  |   | ow)                                   | 7702 42-217  | 1  |  | 1 1                                   | or in                                     | -   |
| ·····  |  |  | 1                                |   |                                       |  |  |  | <u> </u> ].                           |   |   |
| ***************************************  |  |  |                                  |   |                                       |  |  | <del>-</del>   |                                       | •••••                                     |   |
|  |  |  |                                  |   |                                       |  |  |  |                                       | ·····                                     |   |
|  |  |  |                                  |   |                                       |  |  |  |                                       |   | 1   |
|  |  |  |                                  |   |                                       |  |  |  |                                       |   | ]   |
|  |  |  |                                  |   |                                       |  |  |  |                                       |   |   |
|  |  |  |                                  |   |                                       |  |  |  | ll                                    |   |   |
| Z Totals   | nount of deprecia  | tion claimed on  | line 1 abov                      | e and in School   | ules A                                |  |  |  |                                       |   |   |
|  | -Enter here and  |  |                                  |   |                                       |  |  | : : :  |                                       |   |   |
| SUMMAR   | Y OF DEPREC  | ATION  |                                  |   |                                       |  |  |  |                                       |   | ,   |
|  | Straight   | line Declining   | balance                          | Sum of the years-digits   | - pr                                  | Inits of oduction  | Additional first y<br>(section 179)                  | 180  | Other (specify)                       | )   | Total   |
| Under R<br>Proc. 62-   |  | -  |                                  |   | E                                     | 1,40%  |  |  |                                       |   |   |
| Other .  |  |  |                                  |   | -                                     |  | ***************************************              |  | · · · · · · · · · · · · · · · · · · · |   |   |
| chadule  | J-OTHER DE   | DUCTIONS   | (See Inst                        | ruction 25)   |                                       |  |  |  |                                       | <u> </u>                                  |   |
|  |  | nation   | (occ mst                         |   | - "                                   |  |  |  |                                       |   |   |
| DEFT   | expense  | nation   |                                  | Amount  |                                       |  | Explan   | ation  |                                       |   | Amount  |
| Legal  | expense  | ·····  |                                  |   | . 33                                  | ······································                                   | •••••  | •••••  |                                       |   | ·····   |
| Trave  | <u> </u>   |  |                                  | 1,249   |                                       |  | •              |  | •••••                                 |   |   |
|  | sal fees   |  |                                  |   | .00                                   |  |  |  |                                       |   | ······································  |
| Accoun   | nting serv   | ice  |                                  | 250   | m n                                   |  |  |  |                                       |   | 2 505 01  |
|  |  |  |                                  |   | ,,,,,                                 | <b></b>  |  |  |                                       |   | 2,5/5.05  |
|  |  |  |                                  | 1   |                                       |  | er here and o  | n line 2   | 5, page 1).                           |   | 2,575,05  |
| chedule  | K-PARTNERS   | SHARES OF  | INCOME,                          | 1   |                                       |  |  |  |                                       | -: -                                      | 2,5/5,05  |
|  | K-PARTNERS  e and address of each i  |  |                                  | CREDITS, A  | ND D                                  | EDUCTION   |  | 3. Percer<br>age of tin<br>devoted<br>business                 | 4. Ordinary                           | 3)  | 5. Additional first   |
| 1. State name of pa  | e and address of each priner or member is fill lker Eckin  | partner. (Designate ed in another intern.  | nonresident a<br>at revenue dis  | CREDITS, A<br>liens, if any.) Whe<br>trict, specify district  | ND D                                  | 2. Soc   | ial Security   | 3. Percer<br>age of tin<br>devoted to<br>business              | 4. Ordinary<br>(loss<br>(line 27, g   | s)<br>page 1)                             | 5. Additional first year depreciation   |
| 1. State name of particular of | e and address of each<br>riner or member is fil<br>ker EcKin<br>st 87th St   | partner. (Designate ed in another intern.  | nonresident a<br>at revenue dis  | CREDITS, A<br>liens, if any.) Whe<br>trict, specify district  | ND D                                  | 2. Soc   | S<br>ial Security                                    | 3. Percer<br>age of tin<br>devoted to<br>business              | 4. Ordinary                           | s)<br>page 1)                             | 5. Additional first year depreciation   |
| 1. State name of particular to the particular to | ker Eckings 87th St.   | partner. (Designate ed in another intern. Tiey Teet, N.Y   | nonresident a                    | credits, A<br>liens, if any.) Whe<br>trick, specify district  | ND D                                  | 2. 5 oc  | ial Security umber 26–7053                           | 3. Percer<br>age of tin<br>devoted to<br>business              | 4. Ordinary<br>(loss<br>(line 27, g   | s)<br>page 1)                             | 5. Additional first year depreciation   |
| 1. State name of particular to the control of particular to the control of the co | ker Ecking<br>to E7th St.<br>podore Mat.   | partner. (Designate ed in another intern. Tiey Teet, N.Y   | nonresident a                    | credits, A<br>liens, if any.) Whe<br>trick, specify district  | ND D                                  | 2. Soc n 2 330 = 096=  | ial Security umber 26–7053                           | 3. Percer<br>age of tin<br>devoted to<br>business<br>Part      | 4. Ordinary<br>(loss<br>(line 27, g   | s)<br>page 1)                             | 5. Additional first year depreciation   |
| 1. State name of part  | ker Ecking<br>to 57th St.<br>codore Met.<br>llows Echey<br>mas Fchey<br>retford S  | partner. (Designate of in another international free of the N.Y zger nue, Syrainteet, Syra | nonresident al revenue dist      | CREDITS, A liens, if any.) Whe liens, openly district  10028  | AND D                                 | 2. Soc n 2 330 = 096=  | ial Security umber 26–7053                           | 3. Percer<br>age of tin<br>devoted to<br>business<br>Part      | 4. Ordinary<br>(loss<br>(line 27, g   | s)<br>page 1)                             | 5. Additional first year depreciation   |
| 1. State name of particular (1. a) 47 East (1. a) 47 East (1. a) 50 Feb. (1. a) 415 St   | ker Ecking<br>to 87th St.<br>odore Met.<br>ellows Avel<br>mas Fahey<br>ratford St  | partner. (Designate of in another internation of the partners  | nonresident a                    | CREDITS, A liens, if any.) Whe lient, speedy district  10028 liew York  New Yor   | AND D                                 | 2. Soc n 2 330 = 096=  | ial Security umber 26–7053                           | 3. Percer<br>age of tin<br>devoted to<br>business<br>Part      | 11- 4. Ordinary<br>(lox<br>(lox 27, 1 | 75.50                                     | 5. Additional first year depreciation   |
| 1. State name of particles of p | ker Ecking<br>to 57th St.<br>codore Met.<br>llows Echey<br>mas Fchey<br>retford S  | partner. (Designate of in another internation of the partners  | nonresident a                    | CREDITS, A liens, if any.) Whe lient, speedy district  10028 liew York  New Yor   | AND D                                 | 330=<br>096=   | ial Security umber 26–7053                           | 3. Percer<br>age of tin<br>devoted<br>business<br>Part<br>Part | 11- 4. Ordinary<br>(lox<br>(lox 27, 1 | s)<br>page 1)                             | 5. Additional first year depreciation   |
| 1. State name of particles of p | ker Ecking<br>to 87th St.<br>odore Met.<br>ellows Avel<br>mas Fahey<br>ratford St  | partner. (Designate of in another internation of the partners  | nonresident a                    | CREDITS, A liens, if any.) Whe lient, speedy district  10028 liew York  New Yor   | AND D                                 | 330=<br>096=   | s ial Security maker 26–7053 14–8047 22–6546         | 3. Percer<br>age of tin<br>devoted<br>business<br>Part<br>Part | (12,8°                                | 75.50<br>72.13                            | 5. Additional fire year depreciation  |
| 1. State name of particles of p | ker EcKing t S7th St. codore Met class Fehey ratford St   | partner. (Designate of in another internation of the partners  | nonresident a                    | CREDITS, A liens, if any.) Whe lient, speedy district  10028 liew York  New Yor   | AND D                                 | 330=<br>096=   | s ial Security maker 26–7053 14–8047 22–6546         | 3. Percer<br>age of tin<br>devoted<br>business<br>Part<br>Part | 11- 4. Ordinary<br>(lox<br>(lox 27, 1 | 75.50<br>72.13                            | )<br>)  |
| 1. State name of part  | ker EcKing t S7th St. codore Met class Fehey ratford St   | partner. (Designate ed in another international free to N.Y zger nue, Syrattreet, Syrattre | nonresident a                    | CREDITS, A liens, if any.) Whe lient, speedy district  10028 liew York  New Yor   | AND D                                 | 330=<br>096=   | s ial Security maker 26–7053 14–8047 22–6546         | 3. Percer<br>age of tin<br>devoted<br>business<br>Part<br>Part | (12,8°                                | 75.50<br>72.13                            | 5. Additional first year depreciation   |
| 1. State nammor of part of par | ker Eckin<br>there of member a fil<br>ker Eckin<br>the Sth St<br>bodore Met<br>ellows /vel<br>mas Fahey<br>ratford St<br>orge Simps<br>rk /venue   | partner. (Designate ed in another international free to N.Y zger nue, Syrattreet, Syrattre | nonresident a la revenue dist    | CREDITS, A liens, if any.) Whe liens, if any.) Whe liens, if any.) Whe liens of any.  10028 liens York  J. 07017  Ishort-term spin from sale or ex- of capital assets | NND D  ere return  1  9 Net (loss) [1 | 2. Soc n 330 = 096= 097= 001=  | s ial Security mbbar 26–7053 14–8047 22–6546 12–7129 | 3. Percer age of tim devoted business Part Part /11 Part       | (12,8°                                | 75.50                                     | 5. Additional first year depreciation   |
| 1. State name of particular state name of part | ker Eckin ther or member is fil ker Eckin the 87th St. podore Mat. llows /vei mas Fahey ratford St. rge Simps rk /venue, bi  | partner. (Designate ed in another internation of the property of the control of t | nonresident a la revenue dist    | CREDITS, A lient, if any.) Whe trick, specify districe 10028 New York New York J. 07017   | NND D  ere return  1  9 Net (loss) [1 | 330=<br>096=<br>097=   | s ial Security maker 26–7053 14–8047 22–6546 12–7129 | 3. Percer age of tim devoted business Part Part /11 Part       | (12,8°                                | 75.50                                     | 5. Additional first year depreciation  1. Expense account allowance                   |
| 1. State nam of part o | ker Eckin ther or member is fil ker Eckin the 87th St. podore Mat. llows /vei mas Fahey ratford St. rge Simps rk /venue, bi  | partner. (Designate ed in another internation of the property of the control of t | nonresident a la revenue dist    | CREDITS, A liens, if any.) Whe liens, if any.) Whe liens, if any.) Whe liens of any.  10028 liens York  J. 07017  Ishort-term spin from sale or ex- of capital assets | NND D  ere return  1  9 Net (loss) [1 | 2. Soc n  330 = 096= 097= 001=   | s ial Security mbbar 26–7053 14–8047 22–6546 12–7129 | 3. Percer age of tim devoted business Part Part /11 Part       | (12,8°                                | 75.50                                     | 5. Additional first year depreciation  1. Espense account allowance                   |
| 1. State nam of part o | ker Eckin ther or member is fil ker Eckin the 87th St. podore Mat. llows /vei mas Fahey ratford St. rge Simps rk /venue, bi  | partner. (Designate ed in another internation of the property of the control of t | nonresident a la revenue dist    | CREDITS, A liens, if any.) Whe liens, if any.) Whe liens, if any.) Whe liens of any.  10028 liens York  J. 07017  Ishort-term spin from sale or ex- of capital assets | NND D  ere return  1  9 Net (loss) [1 | 2. Soc n  330 = 096= 097= 001=   | s ial Security mbbar 26–7053 14–8047 22–6546 12–7129 | 3. Percer age of tim devoted business Part Part /11 Part       | (12,8°                                | 75.50                                     | 5. Additional first year depreciation  1. Expense account allowance                   |
| 1. State nam of part o | ker LcKin tker LcKin t | partner. (Designate ed in another internation of the property of the control of t | nonresident a la revenue dist    | CREDITS, A liens, if any.) Whe liens, if any.) Whe liens, if any.) Whe liens of any.  10028 liens York  J. 07017  Ishort-term spin from sale or ex- of capital assets | NND D  ere return  1  9 Net (loss) [1 | 2. Soc n  330 = 096= 097= 001=   | s ial Security mbbar 26–7053 14–8047 22–6546 12–7129 | 3. Percer age of tim devoted business Part Part /11 Part       | (12,8°                                | 75.50                                     | 5. Additional fire year depreciation  2. Expense account allowance (see instructions) |

16--79296-1

|   | ALANCE :   | SHEETS   |  |  |           |   |                    |   |
|---|--|--|--|--|-----------|---|--------------------|---|
|   |  |  |  | Beginning of   | taxable   |   | End of taxa        | Total                                   |
|   | ,  | ASSETS   |  | Amount   |           | Total                                     | Amount             |   |
| 1 Cash  |  |  |  |  |           | ,831.12                                   | +                  | 987.50                                  |
| 2 Trade notes   | and accoun   | ts receivable  |  |  |           | 1   |                    |   |
| (a) Less a  | Howance fo   | or bad debts   |  |  |           |   |                    |   |
| 3 Inventories   |  |  |  |  |           |   |                    |   |
|   |  | .S. and instrumental   | lities   |  |           |   |                    |   |
|   |  | s thereof, etc   |  |  | 34        | 5,000.00                                  |                    | 264.556.81                              |
| 5 Other current   |  |  |  |  | ٠,        | ,   | . [                | 204,70,01                               |
| 6 Mortgage and  |  |  |  |  |           |   | 1                  |   |
| 7 Other investr   | nents (attac   | ch schedule)   |  | 7,545.76   |           |   | 18,614.92          |   |
|   |  | depreciable assets .   |  | -  | 17        | 7.545.76                                  |                    | 18,614.92                               |
|   |  | depreciation   |  |  |           |   |                    |   |
| 9 Depletable as   |  | depletion  |  |  |           |   |                    |   |
|   | ccumulated   |  |  |  |           |   |                    |   |
| 10 Land (net of   |  |  |  |  |           | 1   | 7,500.00           |   |
|   |  | amortization   |  |  |           |   |                    | 7,500.00                                |
| 12 Other assets   |  |  |  | -  |           | 51 15/ 05                                 | -                  | 291,659.23                              |
|   | assets .   |  |  |  |           | 54,426.88                                 |                    | 291,079.23                              |
|   |  | S AND CAPITAL  |  |  |           |   |                    | 102.20                                  |
| 14 Accounts pay   | yable  |  |  |  |           | 93.39                                     |                    | 473.39                                  |
| 15 Mortgages, n   | otes, and b  | onds payable in less   | than 1 year.   |  |           |   |                    |   |
| 16 Other current  | t liabilities  | (attach schedule)  |  |  |           |   |                    |   |
|   |  | onds payable in 1 year   | or more  | -  |           |   |                    | *************************************** |
| 18 Other liabilit   |  |  |  |  |           | 54.333.49                                 |                    | 291,185.84                              |
| 19 Partners' ca   | pital accou<br>liabilities a   | nts  |  |  |           | 54,426.88                                 | İ                  | 291,659.23                              |
| -   |  |  |  |  |           |   |                    |   |
| Schedule M-   | RECONCIL   | IATION OF PARTI  | NERS' CAPITAL A  | age - habit make how the state - habit state - habit state |           |   |                    | <del></del>                             |
| 1 1 Capita  | account at   | 2. Capital contributed   | 3. Income not included in column 4 plus non-   | 4. Ordinary inco<br>(loss) from line<br>page 1             | me<br>27. | 5 Losses not include<br>in column 4, plus | distributions      | 7. Capital account at end of year       |
| beginni   | ng of year   | during year  | taxable income   |  |           | unallowable deductio                      | ns                 |   |
| (a) . 44,54   | 33.47  | 214,000.00   |  | (12,875.   | 50)       |   |                    | 245,677.7                               |
| 1 20  | 00.00  |  |  |  |           |   |                    | 2,000.00                                |
| (b)   | •  |  |  | /  |           |   |                    | 43,577.8                                |
| (6)   |  | 38,000.00  |  | (2,272,  | 15)       |   |                    | 42,275 nQ                               |
| (6)   | 50.02  | 22,020.00  |  |  |           |   |                    |   |
| (c) .<br>(d) . 7,8  |  |  |  | (15.1/2  | 461       |   |                    | 291.185.8                               |
| (c)<br>(d) . 7,8<br>(e) . 54,3                            | 33.49  | 252,000.00   | -  | (15,147.   |           |   | -                  | 291,185.8                               |
| (c)<br>(d) . 7,8<br>(e) . 54,3                            | 33.49  | 252,000.00   | NINGS FROM SE  |  |           |   | ion for Schedule I |   |
| (c) . 7,8<br>(d) . 7,8<br>(e) . 54,3<br>Schedule N        | 33.49<br>СОМРИТА   | 252,000.00 TION OF NET EAR   |  | LF-EMPLOYM   |           |   | 1                  | N)                                      |
| (c) . 7.8<br>(d) . 7.8<br>(e) . Totals 54,3<br>Schedule N | 33.49<br>COMPUTA   | 252,000.00<br>TION OF NET EAR  | (line 27 plus line   | LF-EMPLOYM   |           | (See instruct                             | Loss               | N)                                      |
| (c)   | COMPUTA  | 252,000.00 TION OF NET EAR   | (line 27 plus line )<br>erest (line 14, page   | LF-EMPLOYM<br>18, page 1) .<br>1)                          | ENT.      | (See instruct                             | 1                  | (15,147.65                              |
| (c)   | COMPUTA  | 252,000.00<br>TION OF NET EAR  | (line 27 plus line )<br>erest (line 14, page   | LF-EMPLOYM<br>18, page 1) .<br>1)                          | ENT.      | (See instruct                             | Loss               | (15,147.65                              |
| (c)   | COMPUTA ome increasents to partress from sale  | 252,000.00 TION OF NET EAR   | erest (fine 14, page<br>erty other than capit  | 18, page 1) .  1)  al assets (line 1)                      | ENT.      | (See instruct                             | Loss               | (15,147.65                              |
| (c)   | 233.49 COMPUTA ome increatents to partress from sale                                       | 252,000.00 TION OF NET EAR   | erest (line 14, page<br>erry other than capit  | 18, page 1) .  1)  al assets (line 1)                      | ENT.      | (See instruct                             | Loss               | (15,147.65                              |
| (c)   | COMPUTA ome increase ents to partress from sale on of line 4, jualifying div               | 252,000.00 TION OF NET EAR sed by casualty losses hers—salaries and interpretations or exchange of proper page 1, which does no idends (line 5, page | erest (line 14, page<br>erry other than capit  | 18, page 1) .  1)  al assets (line 1)                      | ENT.      | (See instruct                             | Loss               | (15,147.65                              |
| (c)   | COMPUTA  ome increase ents to partress from sale on of line 4, jualifying div st (see inst | 252,000.00 TION OF NET EAR sed by casualty losses hers—salaries and interpretations page 1, which does no idends (line 5, page ructions).            | erest (line 14, page<br>erry other than capit  | 18, page 1) .  1)  al assets (line 1)                      | ENT.      | (See instruct                             | Loss               | (15,147.65)<br>11,021,00<br>(153.65)    |
| (c)   | computations from sale unlifting divisit (see inst   | 252,000.00 TION OF NET EAR sed by casualty losses hers—salaries and interpretations page 1, which does no idends (line 5, page ructions).            | (line 27 plus line :<br>erest (line 14, page<br>erty other than capit<br>t constitute net earn<br>1) | 18, page 1) . 1)   | ENT.      | (See instruct                             | Loss               | (15,147.65                              |



## BALANCE SHEETS - LINE 5 - OTHER CURRENT ASSETS

WALKER MCKINNEY ASSOCIATES - E. I. #16-6065495

Calendar year 1966

|                           | Beginning<br>of_year | End<br>of year |
|---------------------------|----------------------|----------------|
| Deposit                   | \$ 35,000.00         | \$ -           |
| Miscellaneous receivables | -                    | 665.40         |
| Loan receivable           | ·                    | 263,891,41     |
|                           | 8 35,000.00          | \$ 264,556.81  |

473

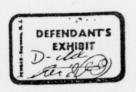
Exhibit D — 1968 Letter of instruction from Ernst & Ernst to Thomas M. Fahey, dated 4/2/68, plus (a) 1967 U. S. Partnership Return (Form 1065).

ERNST & ERNST

STATE TOWER BUILDING

SYRACUSE, N. Y. 13202

April 2, 1968



Mr. Thomas Fahey, Partner Castle Rest Nursing Home 116 East Castle Street Syracuse, New York 13205

Dear Mr. Fahey:

We enclose in duplicate U. S. Partnership Return of Income of Castle Rest Nursing Home for the year ended December 31, 1967. The original should be signed and dated by a partner and forwarded to Internal Revenue Service, Buffalo, New York 14202 in sufficient time to reach that office on or before April 15, 1968. The form marked "Taxpayer's Copy" is for your files.

There is no tax due with this return. Each partner should include in his 1967 U. S. Individual Income Tax Return the amounts shown opposite his name in Schedule K, Column 4. The partners' attention is also called to lines 3(ii) and 3(iii) of Schedule K which indicates the basis of partnership property subject to investment credit computation on their respective returns.

A xerox copy for each of the partners is also enclosed.

Very truly yours,

alan 6-13 sees

Partner

AEB/smp Enclosures

| 1005  | U.S. Partnership Return of Income  | - CASTU   |
|---|--|---|
| U.S. Treasury Department<br>Internal Revenue Service                        | FOR CALENDAR YEAR 1967 or other taxable year beginning   | 1967  |
| Employer Identification No.   | TAXPAYER'S COP   | Principal business activity<br>(See General Instr. K) |
| 16-6065495<br>County in which located                                       | CASTLE REST NURSING HOME (Formerly Walker McKinney Associates)   | Service   |
| Onondaga  | Number and street  | E Principal product or                                |
| Date business commenced   | 116 East Castle Street   |   |
|   | City or town and State ZIP code  |   |
| Was an Employer's Qu  | arterly Federal Tax Return, Form 941 filed for this business for any guarda in 1967  | Nursing Home  |
| is tuis posiness locate   | d within the boundaries of the city, town, etc., indicated above?  |   |
|   |  |   |
| MPORTANT—All applic   | able lines and schedules must be filled in. If the lines on the schedules are not suffice  | rient see Instruction D                               |
| 1 Gross receipts  | or gross sales Less: Returns and allowances  | 27/ 227 20  |
| 2 ress: Fost of   | goods soid (Schedule A) and/or operations (attach schedule)  | 121 17- 1-  |
| 3 Cross pront .   | (1)  | //0 700 7-1   |
| 4 meone (1055)  | from other partnerships, syndicates, etc. (attach statement)   |   |
| 2 Houdnestinking  | dividends (attach list—see Instruction 5)  |   |
| s o interest  |  | 1 202 26  |
| Rents (Schedu   | le B)  |   |
|   | ch schedule)   |   |
| 9 Net farm profit   | (loss) (Schedule F, Form 1040).  |   |
| I TO MET Fall (1022)  | from sale of exchange of property other than capital assets fline 16. Schedule D. I.   |   |
| 11 Other income   | ottoch eshadula  |   |
| : 11 Other mounte (   | attach schedule).  |   |
| 12 Calarina and   | income (lines 3 through 11)  | (59 663 40)   |
| 13 Salaries and W   | ages (other than to partners)  |   |
| 15 Post   | artners—salaries and interest  | 11,666.62   |
| 16 Interest (School   | ude IX   | 660.00  |
| 17 Taxes (Schedul   | lule J)  | 31,834.50_  |
| 18 Lossos by Gra  | e J)   | 32,556.14   |
| 18 Losses by fire,<br>19 Bad debts (Sch<br>20 Repairs<br>21 Depreciation (S | storm, shipwreck, other casualty or theft (attach statement)   | •   |
| 20 Repairs  | edule H if reserve method is used)   | 1,000.00  |
| 21 Depreciation (S  | chedule D.   | 5,976.28  |
| 22 Amortization (a  | ttach schedule)  |   |
| 23 Depletion (attack  | th schedule)   | 664.00  |
| 24 Retirement plan  | is etc fother than for partners, see last  |   |
| 25 Other deduction  | is (Schedule J)  |   |
| 26 TOTAL d  | eductions (lines 13 through 25)  | 150 /00 00  |
| 27 Ordinary income  |  | 152,436.96  |
| nedule A-COST OF C  | GOODS SOLD   | (212,100.36)  |
| nventory at beginning   | of year (if different from last year's closing inventory, attach explanation)  |   |
| Purchases   | · · · · · · · · · · · · · · · · · · ·  |   |
| ess: Cost of items wit  | thdrawn for personal use   |   |
| Cost of labor   |  |   |
| Material and supplies   |  |   |
| Other costs (attach sche  | edule)   |   |
| otal of lines 1 through   | 5  |   |
| ess: Inventory at end o   | f year   | ***************************************               |
|   | r here and on line 2 above   | 444.471.45  |
| Method of inventory va  |  |   |
| Under penalties of perjury<br>ledge and belief it is true                   | y, I declare that Ahave examined this return, including accompanying schedules and statements.  Eccuery and replace: If prepared by a person other than taxpayer, his declaration is based | and to the best of my                                 |
| h he has any knowledge.   | 1. V. 11. L. V   | on all friends  |
|   | Signature of partner or member   | 4/3/68  |
| Cl. 10  | -1/2   | ADD 9 1000  |
| cuan 6  | Ernst & Ernst, Syracuse, New York  | APR 2 1968  |

|          |                                  |  | RENTS   |   |             | 1            |               | 1. Depre                    | ciation             | 4. Rep                   | aire.     | 5. Other expense                      |
|----------|----------------------------------|--|---|---|-------------|--------------|---------------|-----------------------------|---------------------|--------------------------|-----------|---------------------------------------|
|          |                                  | 1. Kind a  | nd location of property   |   | 1           | 2 A          | mount of rent | (expta<br>Schedu            | in in               | (explain                 | n in      | (explain in Schedole I)               |
|          |                                  |  | ·····   |   | ·           |              |               |                             |                     |                          |           |                                       |
|          |                                  |  | ·   |   |             | _            |               |                             |                     |                          |           |                                       |
| •••••    | ·····                            | <del></del>  |   |   |             |              |               |                             |                     |                          |           | · ·                                   |
|          |                                  |  |   | ······                                  |             |              |               |                             |                     |                          |           |                                       |
|          |                                  |  |   |   | •           |              |               |                             |                     |                          |           |                                       |
|          |                                  | <b></b>  | •••••   |   |             | -            |               |                             |                     |                          |           |                                       |
|          | ncome (loss)                     |  | ss sum of column  |   | 5). Ente    | here a       | nd on page    | 1, fine 7                   |                     |                          |           |                                       |
| Schedu   | ile H—BAC                        | DEBTS (S   | ee Instruction 1  | 9)                                      |             |              |               |                             |                     |                          |           |                                       |
| 1. Year  | 2. Trade notes ceivable outstand | and accounts re-   | 3. Sales on accos   | ent 4.                                  | Current yes | unt added    | 5. Recoveri   |                             | 6. Amoun<br>against | t charged<br>reserve     |           | serve for bad dobts<br>at end of year |
| 1962.    |                                  |  |   |   |             |              |               |                             |                     |                          |           |                                       |
| 1963.    |                                  |  | 100   |   |             |              |               |                             |                     |                          |           |                                       |
| 1964 .   |                                  |  | 1967 was t  | ne firs                                 | t yea       | rot          | operati       | ons                         |                     |                          |           |                                       |
| 1965.    |                                  |  |   |   |             |              | •••••         |                             |                     |                          |           |                                       |
| 1966.    | 40,777                           | 16   | 37/ 737 7   | 12                                      | 1 000       | 00           | <del>-</del>  |                             | ••••                |                          |           | 000 00                                |
| 1967.    |                                  |  | 374,737.7   |   | 1,000       | .001         |               |                             |                     |                          | 1         | ,000.00                               |
|          |                                  | A STATE OF THE PARTY OF THE PAR | See Instruction   | The second second second                |             |              |               |                             |                     |                          |           |                                       |
| 65-13 a  | s well as for                    | those taxpave  | yers using the alter<br>ers who wish to con<br>preciation under R | tinue using I                           | practices   | authorize    | ed prior to t | hese reve                   | DILE DIO            | redures                  | Where     | double booding                        |
|          | Group and guidel                 |  | Cost or other basis I   | 3. Asset addite                         | ons   4.    | Asset retire | ments I -     | Depreciation                | -                   | The second second second | lass life | 1                                     |
|          | Description of pro               |  | at beginning of year  | in year (amou                           | (app        | year (amo    | to Rev. allow | ed or allowa<br>prior years | ble   com           | mutine                   | OR        | 8. Depreciation to<br>this year       |
|          |                                  |  | Cost or other basis   | Date acquire                            |             | Proc. 62-2   | 1)   "        | prior years                 | lach                | ecision (                | ir ide    |                                       |
| 1 Total  | additional fin                   | st-year depreci  | ation (do not includ  | de in items b                           | elow)       |              |               |                             |                     | <del>.</del>             | -         |                                       |
|          |                                  |  |   |   |             |              |               |                             |                     |                          |           |                                       |
|          |                                  |  |   | · · · · · · · · · · · · · · · · · · ·   |             |              |               |                             |                     |                          |           |                                       |
|          |                                  |  |   | ·····                                   |             |              |               |                             |                     |                          |           |                                       |
|          |                                  |  |   |   |             |              |               |                             |                     |                          |           |                                       |
|          |                                  |  |   | ·····                                   |             |              |               | ****                        |                     |                          |           |                                       |
|          |                                  |  |   | • |             |              |               |                             |                     |                          |           |                                       |
|          |                                  |  |   |   |             | ····         |               | •••••                       |                     |                          |           |                                       |
|          |                                  | i  |   |   | 1           |              |               | •••••                       |                     | 1                        |           |                                       |
| 2 Totals |                                  | L  |   |   |             |              | •. • • •      |                             |                     |                          |           |                                       |
|          |                                  |  | med on line 1 abov  |   |             |              |               |                             |                     |                          |           |                                       |
| • Datan  | ceEnter ne                       | re and on page   | 1, 1116 21  | Summa                                   | ry of D     |              | tion          | · · ·                       | ·Sc                 | hedule                   | !         | 68,079.42                             |
|          |                                  | Charlest time  | Institute between L   | Sum of the                              | -           | nits of      | Additional    | first year                  |                     |                          | -         |                                       |
|          |                                  | Straight line  | Declining balance   | years digits                            |             | oduction     | (section      | 179)                        | Othe                | r (specify)              |           | Total                                 |
|          | Rev. Procs.<br>and 65–13         |  | 1 1   |   | 100         |              | F             |                             |                     |                          | 1         |                                       |
| 2 Other  |                                  |  | 68,079.42   |   |             |              | 1             |                             |                     |                          | -         | €8,079.42                             |
| Schadu   | le I_Evola                       | nation of Lie  | nes 16, 17, and   | 25 on Page                              | 1 and       | of Colu      | mns A and     | E of Col                    | adula               | В.                       | · · ·     | 20,077.42                             |
|          | 1                                |  |   | 1                                       | 1           |              | 1             | 5 01 301                    | icuuie              | ь                        |           |                                       |
| Columns  | 1                                | Explanat   | ies   | Amoi                                    | unt         | Column       | 1             | Explan                      | ation               |                          | 1         | Amount                                |
| 16       | 1 Sched                          | iule   |   | 31,834                                  | 4.50        |              | 1             |                             |                     |                          |           |                                       |
|          |                                  |  | ****************  |   |             |              | 1             |                             |                     |                          | 1         |                                       |
| 17       | Schee                            | ule  |   | 32,558                                  | 5.14        |              | ļ             |                             |                     |                          | 1         |                                       |
|          | 1                                |  |   |   |             |              |               |                             |                     |                          |           |                                       |
|          | !                                |  |   |   |             |              |               |                             |                     |                          |           |                                       |
|          | 1                                |  |   |   |             |              |               |                             |                     |                          | 1         |                                       |
|          |                                  |  |   |   |             |              |               |                             |                     |                          |           |                                       |
|          | <u> </u>                         |  |   |   |             |              |               |                             |                     |                          |           |                                       |
|          | 1                                |  |   |   |             |              |               |                             |                     |                          | 1         |                                       |
|          |                                  |  |   | ***                                     |             |              | **********    |                             |                     |                          |           |                                       |
|          | 1                                |  |   | 1                                       |             |              |               |                             |                     |                          | -1        |                                       |

| Form 1065—1967   |                                      |             |  |                               |   | ()                                       | 4) Pogo 8  |  |
|--|--------------------------------------|-------------|--|-------------------------------|---|--|--|--|
| Schedule K-PARTNERS' SHA   | RES OF INCOME                        | E, CRED     | ITS, DEDUC   | TIONS, ETC.                   |   |  |  |  |
| a give and address and applied security  | number of each partner               | 2. Percent  |  | . COST OR BA                  | SIS OF INVESTM                                    |  | RTY<br>period property   |  |
| (Designate nonresident aliens, if any.) Where return of partner or   |                                      | devoted to  | (I) Life<br>Years  | (ii) Basis of<br>new property | (lii) Cost of<br>used property                    | (iv) Included<br>in col. (ii) &<br>(iii) | (v) Amount he col. (iv) selected to be exempt  |  |
| (a) Walker McKinney<br>47 East 87th Stre   |                                      | Part        | 4 or more but<br>less than 6<br>6 or more but<br>less than 8 |                               |   |  |  |  |
| lice York, New Yor   |                                      | 1           | 8 or more  | 63.750.00                     | 42,500.00   |  | * * *  |  |
| (b) Theodore Metzger<br>206 Fellows Avenu  | 096-14-804                           | 7 Par       | 4 or more but<br>less than 6<br>6 or more but<br>less than 8 |                               |   |  | *  |  |
| Syrecuse, New Yor  |                                      | 1           | 8 or more  |                               |   |  |  |  |
| (c) Thomas Pahey 097   |                                      | ALL         | 4 or more but<br>less than 6                                 |                               |   |  | -  |  |
| 415 Stratford Str  |                                      |             | 6 or more but<br>less than 8                                 |                               |   |  |  |  |
| Syracuse, New Yor  |                                      |             | 8 or more  | 1                             |   |  |  |  |
| (o) George Simpson M.  |                                      | 129         | 4 or more but<br>less than 6                                 |                               |   |  |  |  |
| 592 Park Avenue  |                                      | Part        | 6 or more but<br>less than 8                                 |                               |   |  |  |  |
| East Orenge, New   | Jersey 0701                          | 7           | 8 or more  | 11,250.00                     | 7,500.00  |  |  |  |
| (e)  |                                      | L           | 4 or more but<br>less than 6                                 | 1                             |   |  |  |  |
|  |                                      | <u> </u>    | 6 or more but<br>less than 8                                 |                               |   |  |  |  |
|  |                                      | 1           | 8 or more  |                               |   |  |  |  |
| Totals   |                                      |             |  |                               | 50,000.00   |  | l  |  |
| 4. Ordinary income 5 (loss) (loss) (line 27, page 1)  5. Additional first year depreciation                                    |                                      |             | Payments to par<br>and inte<br>(line 14, p                   | rest                          | 7. Qualifying<br>dividends<br>(attach list)       | sale or e                                | 8. Net short-term gain (loss) from<br>sale or exchange of capital as-<br>sets (line 9, Schedule D) |  |
| (180, 285, 30)   |                                      |             |  |                               | ******  |  |  |  |
| (6)  |                                      |             | 11 6   | 666.62                        |   |  |  |  |
| (c) .<br>(d) . (.31,815.06)  |                                      |             |  | 00.02                         |   |  |  |  |
| (d) . ((31,815.0b)   |                                      |             |  |                               |   |  |  |  |
| Totals (212,100,36)  |                                      |             |  | 666.62                        |   |  |  |  |
| 9. Net long term gain (loss) from sale or exchange of capital assets (line 13, Schedule D) (line 6, Sche                       |                                      | 1           | 11. Net earnings from self-employment (line 10, Schedule N)  |                               | 12. Contributions<br>(see Sch. K<br>Instructions) |  | 13. Expense eccount allowance (see Sch. K instructions)  |  |
| (8)  |                                      |             | (Loss  |                               |   |  | 1,552.61_  |  |
| (ъ) .  |                                      |             | None   |                               |   |  | 610.76_  |  |
| (c) .  |                                      |             | (Loss  | 56.62                         |   |  | 747.08   |  |
| (d)  |                                      |             |  | ,                             |   |  |  |  |
| Totals   |                                      |             | (Loss  | 1)                            | `   |  | 4 % 75 CM  |  |
| NOTE: See the instructions for othe  |                                      |             |  |                               |   |  |  |  |
| J Was there any substantial chang Yes No . If "Yes," attack Were you liable for filing Forms 1 If "Yes," where were they filed | h explanation.<br>1096 and 1099 or 1 | 087 for the | e calendar year  | r 1967? Yes 🛣                 |   | opening and c                            | losing inventories?  |  |
| L Is any member of the partnersh   | p related by blood                   | or marria   | age to any oth   | er member?                    |   |  | TYES W NO  |  |
| M Is any member of the partnershi  | ip a trust for the be                | enefit of a | ny person relat  | ted by blood or r             | narriage to any ot                                | her member? .                            | YES M NO   |  |
| N Did the partnership, during the  | taxable year, have                   | any contr   | acts or subcor   | ntracts subject to            | the Renegotiation                                 | on Act?                                  | ☐ YES M NO   |  |
| If "YES," see General Instruction of Did you claim a deduction for e   | tion P and enter a                   | ppropriate  | amount here  | · · · · · ·                   | es" check applie                                  | able hoxes with                          | hin that question.)  |  |
| 1 A hunting lodge  |                                      |             |  |                               |   |  | room or suite [].  |  |
| working ranch or farm.   | . pleasure boat o                    | r yacht .   | . 0.   |                               |   |  | used by partners.  |  |
| fishing camp   | , or other similar                   | facility.   | . 🗆?   |                               |   |  | families? (Other   |  |
| (Other than where operation  | on of facility was                   | the partn   | ership's   |                               |   |  | in business travel   |  |
| principal business.)   |                                      | YES .       | K) NO  |                               |   |  | YES NO   |  |
| 2 Vacations for partners or  | members of their                     | families    | or em-   |                               |   |  | or your employees'   |  |
| playees or members of the  |                                      |             |  | rammes at co                  | mentions or bush                                  | ress meetings:                           | (4) -16-79237-1  |  |
| pay reported on rollin W-1   | .,                                   | L           | ~  |                               |   |  | w - 11521-1  |  |

| chedule L-BALANCE SHEETS  |                    |  |         |  |         |                               |                                   |
|---|--------------------|--|---------|--|---------|-------------------------------|-----------------------------------|
|   | T                  | Beginning of 1   | eldezet | year   |         | End of text                   |                                   |
| ASSET\$   |                    | Amoust   |         | Total  |         | Lmouat                        | Total -                           |
| Cash  |                    | 1  |         | 987 50   |         |                               | 3,746.35                          |
| 2 Trade notes and accounts receivable   | L                  |  |         | 1  |         | 777.14                        |                                   |
| (a) Less allowance for bad debts  |                    |  |         |  | 1       | 000.00                        | 39,777.14                         |
| 3 Inventories   | 1 ::               |  |         |  |         | 1                             | 3,380.57                          |
| 4 Gov't obligations: (a) U.S. and instrumentalities   |                    | 14.  |         |  | 4.      |                               |                                   |
| (b) State, subdivisions thereof, etc  | _                  |  |         |  |         | - 1                           |                                   |
| 5 Other current assets (attach schedule)  | 1                  |  | 264     | ,556.81  |         | J                             | 17,528.71                         |
| 6 Mortgage and real estate loans  |                    |  |         |  |         |                               |                                   |
| 7 Other investments (attach schedule)   | 1                  |  |         |  |         |                               |                                   |
| 8 Buildings and other fixed depreciable assets  | 1                  | 8,614.92   |         |  | 982     | 934.29<br>079.42              | 914,854.87                        |
| (a) Less accumulated depreciation   |                    |  | 15      | 3,614.92   | 08      | ,0/9.42                       | 714,034.01                        |
| 9 Depletable assets   |                    |  |         |  |         |                               | 1 100                             |
| (a) Less accumulated depletion  | -                  |  |         |  | -       |                               | 70 FF0 36                         |
| O Land (net of any amortization)  |                    |  |         |  |         |                               | 63,558.36                         |
| 1 Intangible assets (amurtizable only)  | -                  | 7,500.00   |         |  |         |                               | 47,851.31                         |
| (a) Less accumulated amortization   | ·                  |  |         | 7,500.00   |         |                               | 47,001.31                         |
| 2 Other assets (attach schedule)  | .                  |  |         | ,  |         |                               | 1,090,697.31                      |
| 3 Total assets  | -                  |  | 29      | 1,659.23   |         |                               | 1,050,057.51                      |
| LIABILITIES AND CAPITAL   | 1                  | ` .  |         | /72 20   |         |                               | 120,061.75                        |
| 4 Accounts payable  |                    |  |         | 473.39   | -       |                               | 120,001.75                        |
| 5 Mortgages, notes, and bonds payable in less than 1 year   |                    |  |         |  | 1       |                               | 23,490.38                         |
| 6 Other current liabilities (attach schedule)   | .                  |  |         |  |         |                               | 849, 279.98                       |
| 17 Mortgages, notes, and bonds payable in 1 year or more.   |                    |  |         |  |         |                               |                                   |
| 18 Other liabilities (attach schedule)  | .                  |  | 20      | 1,185.84   | 1       |                               | 97,865.20                         |
| 19 Partners' capital accounts   |                    |  |         | 1.659.23   | 1       |                               | 1.00 0.697.31                     |
| Schedule M-RECONCILIATION OF PARTNERS' CAP  | ITAL A             | CCOUNTS  |         |  |         |                               |                                   |
| Capital account at beginning of year  2. Capital contributed (loss) from the page 1  2. Capital contributed (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  3. Ordinary (loss) from the page 1  4.  income<br>line 27, | 4. Income not inc<br>in column 3 plus<br>taxable incom | non-    | 5. Losses not inclining to column 3, plunallowable deduc | us 1 "  | Withdrawals and distributions | 7. Capital account at and of year |
|   |                    |  |         | 4.   |         | 25, 223.                      | 28 83,874.39                      |
| (a) 245,607,97 43,775,00(180,285  | - 307              |  |         |  |         |                               | 2,000.00                          |
| (b) . 2,000.00  |                    |  |         |  |         |                               |                                   |
| (c) 43,577.87 6,750.00 (31,815  | 5.06)              |  |         |  |         | 6,522.0                       | 00 11,990.81                      |
| (d)   |                    |  |         |  |         |                               |                                   |
| (e) .<br>Totals 291,185.84 50,525.00(212,100  | 0.36)              |  |         |  | 1       | 31,745.                       | 28 97,865.20                      |
|   |                    | . = = OVI  | ACAIT   | /See instruc   | tion fo | r Schedule                    | N)                                |
| Schedule N-COMPUTATION OF NET EARNINGS FR   | ROM SE             | LF-EMPLOYN   | MENI    | (See instruc   | tion it | n Schedule                    | .,                                |
| 1 Ordinary income increased by casualty losses (line 27 ph  | us line 1          | R nage 1) .  |         | (1033)   |         |                               | (212,100.3                        |
| 2 Add: Payments to partners—salaries and interest (line 1.  | 4 page             | 1)   |         |  | 1.11    | 666.62                        |                                   |
| formants or such ance of preparty other th  | an capita          | al assets (line 1                                      | 0, pag  | ge 1)  |         |                               | 11,666.6                          |
|   |                    |  |         |  |         | <u></u>                       | (200,433.74                       |
| 5 Less: Portion of line 4, page 1, which does not constitute  | net earni          | ngs from self-e  | mploy   | ment   |         |                               | 4                                 |
| it is distante (line E core 1)  |                    |  |         |  |         |                               | -                                 |
|   |                    |  |         |  |         |                               | 4                                 |
|   |                    |  |         |  | 1       |                               |                                   |
| 7 Interest (see instructions)   |                    |  |         |  |         |                               | 1                                 |



SCHEDULES

TAXPAYER'S GOPY

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967

Change in partnership name

Cost of operations

Other income

Interest expense

Taxes

Amortization

Depreciation

Other current assets

Other assets

Other current liabilities

TAXPAYER'S GOPY

## CHANGE IN PARTNERSHIP NAME

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967

The partnership name and address was formerly as follows:

Walker McKinney Associates 205 Midtown Plaza 700 East Water Street Syracuse, New York 13210

The U. S. Partnership Return of Income for December 31, 1966 was filed under the above partnership name and address.

The partnership name was changed to Castle Rest Nursing Home by an amendment to the articles of partnership and the business address of the partnership is now 116 East Castle Street, Syracuse, New York 13205.

0

## TAXPAYER'S GOPY

\$ 18,579.95

### SCHEDULES

CASTLE REST NURSING HOME - E.I. #16-6065495

December 31, 1967

### COST OF OPERATIONS

| COST OF OFERATIONS  |   |
|---|---|
| Salaries and wages Operating supplies and expenses: Nursing Dietary — contractual services and expenses Housekeeping Building operation Social service General and administrative  Salaries and wages  \$12,807 97.199 24,332 21,125 846 58,686 | 5.45<br>2.76<br>9.34<br>6.99                              |
| OTHER INCOME  |   |
| Cafeteria sales Commissions, pharmacy Physical therapy Miscellaneous  | \$ 5,239.93<br>344.91<br>3,090.11<br>12.11<br>\$ 8,687.06 |
| INTEREST EXPENSE  |   |
| Interest on conditional purchase contract Interest on real estate mortgage  | \$ 3,417.12<br>28,417.38<br>\$ 31,834.50                  |
| TAXES   |   |
| Taxes on real estate Payroll taxes  | \$ 15,878.92<br>16,677.22<br>\$ 32,556.14                 |
| AMORTIZATION  |   |
| Deferred financing expense — amortized over period of real estate mortgage note payable (19 years and 3 months from May 1, 1967):   |   |
| Cost 1967 (8 months)  | \$ 19,243.95<br>664.00                                    |

Amortization 1967 (8 months)

Unamortized balance - December 31, 1967



#### DEPRECIATION

CASTLE REST NURSING HOME - E.I. ₹16-6065495

December 31, 1967

|                         |                            | ASSET        |                              |
|-------------------------|----------------------------|--------------|------------------------------|
|                         | Balance<br>January 1, 1967 | Additions    | Balance<br>December 31, 1967 |
| Building                | \$                         | \$207,334.27 | \$207,334.27                 |
| Building improvements   | 18,614.92                  | 630,085.10   | 648,700.02                   |
| Furniture and equipment |                            | 126,900.00   | 126,900.00                   |
|                         | \$18,614.92                | \$964,319.37 | \$982,934.29                 |

|                         | ALLOWANCES                 |             |                              |
|-------------------------|----------------------------|-------------|------------------------------|
|                         | Balance<br>January 1, 1967 | Provision   | Balance<br>December 31, 1967 |
| Building                | \$                         | \$13,822.29 | \$13,822.29                  |
| Building improvements   |                            | 43,082.13   | 43,082.13                    |
| Furniture and equipment | \$                         | \$68,079.42 | 11,175.00<br>\$68,079.42     |



# TAXPAYER'S GOPY

### SCHEDULES

CASTLE REST NURSING HOME - E.I. #16-6065495

#### December 31, 1967

|   | December 31             |                          |  |  |
|---|-------------------------|--------------------------|--|--|
| OTHER CURRENT ASSETS  | 1966                    | 1967                     |  |  |
| Sundry accounts receivable Current portion of deferred interest and         | \$264,556.81            | \$ 7,909.77              |  |  |
| other prepaid items   |                         | 9,618.94                 |  |  |
|   | \$264,556.81            | \$17,528.71              |  |  |
| OTHER ASSETS  |                         |                          |  |  |
|   |                         |                          |  |  |
| Long-term portion of deferred interest<br>Deferred financing expenses, less | \$                      | \$29,271.36              |  |  |
| amortization  | 7,500.00<br>\$ 7,500.00 | 18,579.95<br>\$47,851.31 |  |  |
|   |                         |                          |  |  |
| OTHER CURRENT LIABILITIES   |                         |                          |  |  |
| Salaries wages and other compensation                                       | \$                      | \$12,269.63              |  |  |
| Payroll taxes withheld and accrued  |                         | 11,220.75                |  |  |
|   | \$                      | \$23,490.38              |  |  |

## Exhibit E — 1964 Partnership Agreement — Memorandum of Understanding, dated 11/23/64.



November

23,1964

MEMO OF UNDERSTANDING BETWEEN WALKER MCKINNE

WALKER MCKINNEY GEORGE SIMPSON THEODORE METZGER

MORE COMPLETE FORMER WATER

AN AGREEMENT IS MADE THIS DATE BASED ON FINAL LEGAL APPROVAL BY COUNSEL FOR THE PARTIES CONCERNED TO:

1. Make a purchase offer of \$350,000 for the purchase of Syracuse General Hospital. This amount shall be a gross purchase offer to include a negotiated brokerage commission. The brokerage commission shall be payable 75% to this partnership and 25% to Gallagher and Kiernan, attornies, if they shall agree to do all necessary legal work up to and including closing, agree to hold the partnership harmless against any and all claims for payment of brokerage commissions on the sale of the Syracuse General Hospital and release the partnership from chains for services, legal and otherwise, for services performed in connection with this matter.

2. It is our intention at this point to enter into a construction contract on a cost plus \$30,000 fixed fee basis. We are fully aware that we will issue for mortgage purposes a construction contract somewhat in the neighborhood of \$200,000 above the actual cost estimate. This spread between actual cost estimate and building contract amount shall be divided in such a way that savings realized shall be shared between this partnership and the builders at approximately a 75% - 25% aplit.

3. The partnership shall be set up on the following basis: Walker McKinney, for 85% of cash investment in the project, will have a 42.5% share of all profits from same as hereinafter clarified. George Simpson, for 15% of cash investment in the project, shall have a 7.5% share of all profits in same as hereinafter clarified. For services contributed, Thomas Fahey shall have a 45% share of all profits from the project and Theodore Metzger a 5% share again as hereinafter clarified.

Payouts on the above profit percentages shall be distributed as follows. McKinney and Simpson shall receive first a 20% return on any cash investment, cumulative from time cash enters the partnership. At such time as said 20% has been cumulatively paid to date, the aforesaid will continue to receive the first 20% of return on their cash investment, additional return thereafter going the first 20% to Fahey and Metzger, and thereafter to be divided 50-50.

Exhibit E — 1964 Partnership Agreement — Memorandum of Understanding, dated 11/23/64.



4. It is assumed that the cash investment involved in this project by the above mentioned cash investors is to be up to an amount of \$100,000.

5. In the event that additional funds over and above the \$100,000 figure mentioned above are required from the cash investors, these cash investors shall gain an additional 5% equity position for each \$25,000 of additional investment involved, these additional percentages to be allocated to the cash investors in proportion to their additional individual investments.

6. The cash investors, irregardless of the above profit sharing arrangement, shall have a 60% voting control of the project, proportionate to their individual cash investments division=wise, from the inception of the project until a date one year after closing of the purchase of the property. If at anh time within this period the cash investors shall have returned to them an amount equal to their actual cash investment, then control of the project shall be based soley on the profit sharing percentages mentioned above ... namely, McKinney 42.5%, Simpson 7.5%, Metzger 5%, and Fahey 45%.

Repayment of cash investor money chall not be limited soley to profits from operations, but may accrue from proceeds of mortgages, chattel mortgaging of equipment or furnishings, or resale of incidental real properties involved, or such other mechanisisms as shall be mutually acceptable to all parties.

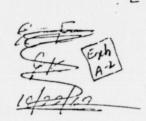
Agreed this date:



ARTICLES OF PARTNERSHIP

of

WALKER MCKINNEY ASSOCIATES



It is agreed among the undersigned that from the factor of December, 1965, and thenceforth these presents shall constitute the Articles of Partnership of WALKER MCKINNEY ASSOCIATES.

#### ARTICLE 1

#### PURPOSES

own and operate a Nursing Home in Syracuse, New York and such additional sites as shall be determined from time to time and to do all things incidental thereto, including the purchase of necessary real estate and equipment thereof for such Mursing Home purposes. The title to all assets of the partnership. real or personal, shall be held in the name of the partnership.

#### ARTICLE 2

## NAME AND LOCATION

2. The name of the partnership is WALKER MCKINNEY ASSOCIATES and its principal place of business is in the City of Syracuse, State of New York. The partnership may transact business at such other or additional places within or without the State of New York as it may from time to time determine.

### ARTICLE 3

#### PARTNERS

3.1 The partnership consists of one (1) general partner, and three (3) limited partners whose names and addresses are as follows:



WALKER McKinneY

47 East 87th Street New York, New York 10028

#### LIMITED PARTNERS

AMILIMIE TIMITION

THEODORE METZGER

206 Fellows Avenue Syracuse, New York

THOMAS FAHEY

415 Stratford Street Syracuse, New York

GEORGE SIMPSON, M. D.

592 Park Avenue East Orange, New Jersey 07109

3.2 Additional partners may be admitted upon such terms and conditions as shall be agreed upon by a majority in interest of the general partners.

#### ARTICLE 4

#### DURATION

4. The partnership shall continue until terminated as provided herein.

### ARTICLE 5

## CAPITAL

- 5.1 The partners will contribute capital account of the partnership as set for S A attached hereto.
- 5.2 Without the prior w sent of a majority interest of the general partners, no oner may increase or withdraw all or any part of his capital contribution.
- 5.3 Upon the death of any partner his capital account shall be retained by the partnership as a capital account in the name of such former partner, subject to the risks of the business.



#### ARTICLE 6

#### PARTNERS' INDIVIDUAL ACCOUNTS

- 6.1 All cash, securities and other property of any kind or nature and all interests therein which may from time to time be held by the partnership for the individual account of any partner (excluding all cash, securities or other property segregated or in a safekeeping account) shall forthwith upon the receipt thereof by the partnership, become and be partnership property and be treated for all purposes as capital contributed by such partner; provided, however, that solely for the purpose of determining the rights of the partners among themselves (a) all profits and income earned and losses and charges incurred in connection with such cash, securities and other property so held shall be credited or charged to such partner's individual account and shall not constitute partnership income or expense, and (b) except as otherwise herein provided none of such cash, securities or other property so held shall be deemed capital or funds of the partnership with respect to any of the rights or obligations of the partners as among themselves granted or imposed by law or by these Articles.
- 6.2 Nothing contained in Section 6.1 hereof shall be construed to prevent any partner from investing or re-investing any such cash, securities or other property so held for his individual account, or from pledging or hypothecating any such securities or other property or from withdrawing any of the same from such account at any time.
- 6.3 Upon the termination or dissolution of the pertnership, or upon any partner's ceasing to be a partner for any reason, he or his legal representative shall have a claim against the partnership with respect to such cash, securities and other property held in such partner's individual



account, which claim shall be subordinate in right of payment and subject to the prior payment or provision for payment in full of all claims of present and future creditors of the partnership (and any successor partnership in which he shall have been a partner) arising out of any matter occurring before the termination of such partnership (or successor partnership) or before his ceasing to be a partner therein.

#### ARTICLE 7

#### PROFITS AND LOSSES

- 7.1 THOMAS FAHEY or his successor as administrator shall be paid a salary of Twenty Thousand Dollars (\$20,000) per year, which salary may be drawn by him in monthly installments. Such salary, for purposes of division of partnership's net profits and losses, shall be treated as an expense of the partnership.
- 7.2 WALKER McKINNEY and GEORGE SIMPSON shall be entitled to receive from the first profits of the partnership a 20% return on their capital account, as it may exist from time to time, which return shall be a first charge on all profits as they occur from year to year and shall be cumulative in nature from the inception of the partnership.
- 7.3 After the payment of salary as provided in 7.1 above and the distribution of profits with respect to capital accounts as provided in 7.2 above, an amount of yearly net profits equal to the distributions of profits under 7.2 above shall be distributed as follows:

THOMAS FAHEY

THEODORE METZGER

10%

This distribution shall be on an annual basis and shall not be cumulative.

7.4 The additional net profits and all of the losses of the partnership shall be allocated as follows:



| And the second s | Net Profits | Net Losses |
|--|-------------|------------|
| WALKER MCKINNEY  | 42.5%       | 85%        |
| GEORGE SIMPSON   | 7.5%        | 15%        |
| THOMAS FAHEY   | 45.0%       |            |
| THEODORE METZGER   | 5.0%        |            |

7.5 The distributions provided in 7.3 above and 7.4 above to THOMAS FAHEY are dependent upon his employment as administrator of the Nursing Home except that for each full calendar year of satisfactory service commencing January 1. 1965, and terminating December 31, 1974, he shall be entitled to a 9.0% distribution under 7.3 above up to a maximum of 90% and a 4.5% distribution under 7.4 above up to a maximum of 45% regardless of employment.

7.6 In the event that the partnership shall be liquidated, after December 31, 1974, each partner shall be entit)ed to his capital account and the excess assets over liabilities shall be distributed among the partners in accordance with the distribution of additional net profits under 7.4 above. In the event that the liquidation shall occur prior to December 31, 1974, then the distribution to THOMAS FAHEY shall be limited to his percentage which has been vested regardless of employment and the excess shall be distributed among WALKER McKINNEY and GEORGE SIMPSON in accordance with their then capital account.

7.7 In the event that all capital contributions made by MEKER McKINNEY and GEORGE SIMPSON are repaid to them by the partnership within one year from the date of the acquisition of the General Hospital of Syracuse, then THOMAS FAHEY shall be immediately vested with his maximum distributions under 7.5 above, regardless of employment or years of service.

#### ARTICLE 9



## WITHDRAWAL

9.1 Any partner may voluntarily withdraw from the partnership at any time by written notice of his intention to withdraw, served either personally upon any other partner or by registered mail addressed to the partnership at its principal office. Any partner so giving notice shall cease to be a partner as of the close of business on the day such notice is received.

#### ARTICLE 10

#### EXPULSION WITHOUT NOTICE

10.1 Any partner who shall be declared an incompetent in any judicial proceeding, or who shall make an assignment for the benefit of creditors, or shall file or consent to the filing against him of a petition in bankruptcy against him or shall fail to have dismissed within thirty days any petition in bankruptcy filed against him, or shall take advantage of any laws for the benefit of insolvent or indigent dectors, or shall institute any proceedings for the dissolution or winding up of the partnership, shall thereupon cease to be a partner.

#### ARTICLE 11

#### EXPULSION WITH NOTICE

provisions of these Articles in any respect, or who shall become insolvent or do or suffer anything indicative thereof, or become of unsound mind, or become in any way incapable of performing his functions as a partner, or shall be guilty of such conduct as tends to affect adversely the carrying on of the business of the partnership, or shall otherwise so conduct himself in matters relating to the partnership business that it is not reasonably practicable to carry on the business of the partnership with him, shall cease to be a partner upon receipt of written notice of the termination of his partnership



signed by a majority in interest of the partners, which notice shall state the cause of such termination and shall be served upon each partner either personally or by registered mail at his home address as it appears on the records of the pertnership.

#### ARTICLE 12

#### PURCHASE OF INTEREST OF LIMITED PARTNERS

In the event that (1) a limited partner wishes to terminate his interest in the partnership or in the event that (2) a majority in interest of the general partners decide that it is in the best interest of the partnership for a limited partner to withdraw, then the following procedure shall occur.

- (A) A limited partner or partners may withdraw upon ninety (90) days notice in writing and the partnership shall be required to purchase his or their interests for the amount determined in (C) below.
- (B) Upon determination in writing by a majority in interest of the general partners which notice shall be served upon each partner either personally or by registered mail at his home address as it appears on the records of the partnership and upon ninety (90) days notice, a limited partner or partners may be required to withdraw and sell his or their interests to the partnership for the amount determined in (C) below.
- (C) Such partner's interest according to the last certified statement and verification or his account or the last signed quarterly statement (whichever shall be later), prepared as of a date previous to the date he ceased to be a partner, shall be the basic figure.
- (D) To such figure shall be added all increases in such partner's interest during the period from the date of such statement and verification to and including the date he ceased to be a partner including such partner's share, if any, of undistributed profit computed as provided in Paragraph (E) hereof and all other credits properly to be made to his account with respect to such period. From the sum so determined there shall be deducted all decreases in such partner's interest



including the date he ceased to be a partner, including such partner's share (if any) of losses computed as provided in Paragraph (E) hereof and all other debits properly to be made to his account with respect to such period.

- (E) Such former partner's share of the profits or losses for the fiscal quarter in which he ceases to be a partner shall be computed by applying his appropriate percentage participation in profits or losses to a fraction of such quarter's profits or losses, the denominator of which shall be the total number of days in such quarter and the numerator of which shall be the number of days in such quarter during which the continued to be a partner.
- (F) Within ninety (90) days from the date a partner ceased to be such there shall be paid over and delivered to him or his legal representative, his entire interest in the partnership as above computed.
- (F.1) To such figure, with respect to Theodore Metzger, shall be added the sum of \$10,000. and
- (F.2) To such figure, with respect to Thomas Fahey, shall be added the sum of \$90,000.
- (F.3) To such figure, with respect to George Simpson, shall be added the sum of \$15,000.

Before paying out the interest of any former partner, the partnership may require that any indebtedness of said partner to the partnership shall first be satisfied.

In computing a former partner's interest no value shall be attributed to good will, to the partnership name, or to office furniture, fixtures, or equipment. The former partner or his legal representative shall, however, be given a statement of all such accounts.

And in the event that Walker McKinney and George Simpson are required to furnish capital contributions in



then and in that event for each \$25,000 additional capital contribution required, Walker McKinney and George Simpson shall receive jointly an additional 5% of the net profits allocated under Article 7.4, and Thomas Fahey shall have a reduction in net profits of an equivalent amount of the contributions of additional capital, and the division of net profits required thereby shall be determined by a majority of interest of the general partners.

#### ARTICLE 13

## MANAGEMENT OF PARTNERSHIP

etherwise specifically provided in these Articles, all actions required or permitted herein to be taken by the partnership, and all questions of policy, judgment, management, discretion, or otherwise relating to the business of the partnership shall, after consultation among all the partners be determined by the general partner or if there be more than one by a majority in interest of the general partners. For the purposes of these Articles a majority in interest shall mean a majority of the income distributions to the general partners.

#### ARTICLE 14

### BOOKS OF ACCOUNT AND STATEMENTS

- 16.1 The partnership shall at all times keep complete and accurate books of account concerning all transactions and all other matters and things pertaining to the partnership and its business, based upon a calendar year commencing January 1, 1965.
- 16.2 The accounts of the partnership shall be audited and a statement thereof shall be prepared and certified



by certified public accountants at least once each year and in connection with such audit there shall be a verification of each partner's interest in the partnership. As of the close of each fiscal quarter, income and expense statements shall be prepared by certified public accountants or by employees of the partnership and signed by each of the partners.

16.3 The signed statements prepared as of the close of each fiscal quarter, and the annual certified statement and verification of each partner's interest in the partnership as provided in Section above, shall be binding and conclusive on each partner.

## ARTICLE 15

#### ARBITRATION

17.1 Any claim or controversy arising out of or in any way relating to these Articles or the breach or application thereof shall be settled by arbitration in accordance with the rules then obtaining of the American Arbitration Association. Any arbitration award or determination made pursuant to this Section shall be final and binding upon all parties hereto and their legal representatives, and judgment thereon may be entered in any court having jurisdiction thereof.

#### ARTICLE 16

#### EFFECT AND CONSTRUCTION

18.1 These Articles and the performance hereof at all times shall be subject to, shall be construed in light of and, to the extent inconsistent therewith, shall be deemed modified pro tanto by (a) the rules and regulations of the State of New York, Department of Welfare, in connection with the operation of nursing homes.

(F/11)

These presents shall be binding upon the parties hereto, their heirs and legal representatives.

#### ARTICLE 17

#### CONTINUATION OF PARTNERSHIP

17.1 The death, withdrawal purchase of interest of a limited partner, or expulsion of a partner shall not terminate the partnership and the remaining partners shall continue the partnership's business with the exclusive right to enjoy the good will and use the name of the partnership.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals on the  $4^{\frac{\pi L}{L}}$  day of January, 1965.

|           | GENERAL PARTNER  Walker McKinney (L.S.)                |
|-----------|--|
| Witnesses |  |
|           | LIMITED PARTNERS    Interest   L.S.) Theodore Metzger; |
| Witnesses | Thomas Fahey   |
| Witnesses | George Simpson (L.S.)                                  |
|           |  |

Witnesses



STATE OF NEW YORK COUNTY OF ONONDAGA SS: CITY OF SYRACUSE

On this 4th day of January, Nineteen Hundred and Sixty Five, before me, the subscriber, personally appeared WALKER MC KINNEY, THEODORE METZGER, THOMAS FAHEY, and GEORGE SIMPSON, to me personally known and known to me to be the same persons described in and who executed the within Instrument, and they acknowledged to me that they executed the same.

Exhibit G — 1968 Audit of Castle Rest by Ernst & Ernst, Notes to Combined Financial Statements (Note A — Principles of Statement Presentation and Combination).



## NOTES TO COMBINED FINANCIAL STATEMENTS

CASTLE REST NURSING HOME AND CASTLE REST HOME FOR ADULTS
(TWO PARTNERSHIPS)

December 31, 1968

## NOTE A - PRINCIPLES OF STATEMENT PRESENTATION AND COMBINATION

The accompanying combined financial statements include only the accounts and transactions of two partnerships which relate to the businesses of Castle Rest Nursing Home and Castle Rest Home for Adults. The businesses share common plant facilities, management and other costs and expenses. Castle Rest Home for Adults began business July 1, 1968 and the combined statement of operations includes revenues from that business for a six month period ended December 31, 1968. The partners have agreed to operate both businesses under the provisions of the Castle Rest Nursing Home Partnership Agreement. Accounts and transactions between the two businesses have been eliminated upon combination. No provision has been made for income taxes as the income is includable in the tax returns of the individual partners.

In accordance with the Partnership Agreement, the salary of one partner, who also serves as administrator, amounting to \$21,000.00 has been charged to operations for the year.

Withdrawals of two partners during the year exceeded their respective capital accounts by \$8,833.45, and, accordingly, such amounts have been classified on the accompanying balance sheet as advances to partners.

## NOTE B - DEPRECIABLE ASSETS AND DEPRECIATION

At December 31, 1968, the balances of major classes of depreciable assets and allowances for depreciation were as follows:

| Class  | Cost  | Allowances for depreciation                             |
|--|---|---|
| Building<br>Building improvements<br>Equipment, furniture and fixtures | \$ 207,334.27<br>700,793.61<br>161,053.15<br>\$1,069,181.03 | \$ 33,173.49<br>106,125.51<br>37,949.58<br>\$177,248.58 |

Depreciation has been computed by the declining-balance method at rates based upon the estimated useful lives of the assets.



Exhibit H — 1967 Audit of Castle Rest by Ernst & Ernst, Notes to Financial Statements (Note A — Principles of Statement Presentation).

## NOTES TO FINANCIAL STATEMENTS

(4/1)

CASTLE REST NURSING HOME (A PARTNERSHIP)

December 31, 1967

#### NOTE A - PRINCIPLES OF STATEMENT PRESENTATION

The financial statements include only those accounts and transactions of the Partnership which relate to the business of the Castle Rest Nursing Home. The Nursing Home began business May 1, 1967 and the statement of operations includes revenues from that date to December 31, 1967. The financial statements set forth herein include no provision for any income tax credits which may arise from the respective portion of the loss from operations includable in the tax returns of the individual partners.

#### NOTE B - DEPRECIABLE ASSETS AND DEPRECIATION

At December 31, 1967, the balances of major classes of depreciable assets and accumulated allowances for depreciation were as follows:

| Class   | Cost                       | Allowances<br>for depreciation |
|---|----------------------------|--------------------------------|
| Building Building improvements Equipment, furniture | \$207,334.27<br>648,700.02 | \$13,822.29<br>43,082.13       |
| and fixtures  | 126,900.00<br>\$982,934.29 | \$68,079.42                    |

Depreciation has been computed on the declining balance method at rates based upon the estimated useful lives of the assets.

#### NOTE C - MORTGAGE NOTE PAYABLE

The land, building, improvements, and certain furniture and fixtures were acquired by the Partnership subject to a mortgage payable to a bank. Under the terms of the loan agreement, the bank also has a security interest in all plant and equipment subsequently acquired and utilized at the Nursing Home premises. The mortgage note is due in monthly installments of \$5,482.18, including interest at 6%, to August 1, 1986; any unpaid balance is payable in full at that date. The mortgage agreement also requires additional principal payments equal to 25% of annual net income, as defined, until a total principal prepayment of \$200,000.00 has been achieved.

## MOTE D - CONDITIONAL LEASE - PURCHASE CONTRACT PAYABLE

The Partnership has entered into a contract, dated September 1, 1967, covering the lease of certain furniture and equipment for a period of eight years, after which the assets may be purchased for a nominal amount. The aggregate rentals amount to \$117,072.00, payable \$1,219.50 monthly over the life of the lease. Under the terms of the lease, the Partnership is also required to pay for taxes, insurance, repairs, etc.